May 7, 2010

Board of Trustees
Texas Municipal Retirement System (“TMRS” or the “System”)
Austin, Texas

Dear Trustees:

In accordance with the Texas Municipal Retirement System (“TMRS”) Act, the annual actuarial valuation of the assets and liabilities of the TMRS Pension Trust Fund was completed as of December 31, 2009.

The actuarial assumptions used for this valuation were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company, the System’s prior actuary. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. In addition, Gabriel Roeder Smith & Company recommended additional changes that were adopted by the Board of Trustees in December 2008, which were first implemented with the December 31, 2008 actuarial valuation. There were no changes to the assumptions utilized in the prior valuation. During 2009, the Board adopted a 10-year smoothing method for determining the actuarial value of assets. However, the smoothing method is not applicable for the December 31, 2009 actuarial valuation since the Board granted a 7.50% interest credit to the Municipality Accumulation Funds for 2009 which is exactly equal to the assumption. Finally, the Board adopted funding policies for closed plans and the granting of future ad hoc benefit enhancements, which are first reflected in the December 31, 2009 valuation.

The results of the actuarial valuation are dependent on the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities, calculated contribution rates and funding periods.

It is our opinion that the recommended assumptions and methods are internally consistent and are reasonably based on past and anticipated future experience of the System and comply with the parameters for disclosure as set forth in Governmental Accounting Standards Board Statements No. 25 and as amended in Statement No. 50. We provided the information used in the supporting schedules in the Actuarial Section as well as portions of the Notes to the Financial Statements and the Required Supplementary Information in the Financial Section of the CAFR.

The financing objective for each TMRS plan is to provide retirement, death and disability benefits for a member city’s employees financed by an employer contribution rate. This rate is determined annually and is expected to remain approximately level as a percentage of the employer’s covered payroll. In
TMRS, a city’s actuarially determined contribution rate consists of two components: the employer normal cost contribution rate and the prior service contribution rate. Both rates are determined as a level percentage of payroll. The normal cost contribution rate finances the portion of an active member’s projected retirement benefit allocated annually. The prior service contribution rate amortizes the unfunded actuarial accrued liability (“UAAL”) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating updated service credits and annuity increases.

The employer contribution rates for the municipalities participating in TMRS are certified annually by the Board of Trustees. These rates are actuarially determined and are based upon the plan provisions in effect as of March 1, 2010 and the actuarial assumptions and methodology adopted by the Board. The Board’s current policy is that the contribution rates determined by a given actuarial valuation become effective one (1) year after the valuation date. For example, the rates determined by the December 31, 2009 actuarial valuation will be applicable for the calendar year beginning January 1, 2011 and ending December 31, 2011.

To test how well the financing objective for each plan is being achieved, annual actuarial valuations are made. These actuarial valuations recognize differences in the past year between the actuarial assumptions and the actual experience, and any benefit changes for each plan. A separate actuarial valuation for each participating municipality was made based upon the plan of benefits in effect as of March 1, 2010.

The TMRS staff supplied all of the data for retired, active and inactive members as of December 31, 2009. We did not audit this data, but we did apply a number of tests to the data and we concluded that it was reasonable and consistent with the prior year's data. The TMRS staff also supplied all of the asset data and financial information as of December 31, 2009. The amounts of the assets in the actuarial valuations agree with the amounts as reported by TMRS.

All of our work conforms with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board. In our opinion, our calculations also comply with the requirements of the TMRS Act and, where applicable, the Internal Revenue Code and the Statements of the Governmental Accounting Standards Board.

The undersigned are independent actuaries and consultants. Both are Members of the American Academy of Actuaries, both meet the Qualification Standards of the American Academy of Actuaries, and both are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

Mark R. Randall, MAAA, FCA, EA
Executive Vice President & Senior Consultant

Joseph P. Newton, MAAA, FSA, EA
Senior Consultant
The actuarial assumptions were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company.

In addition, Gabriel Roeder Smith & Company recommended additional changes that were adopted by the Board of Trustees in December 2008, which were first implemented with the December 31, 2008 actuarial valuation. There were no changes to the assumptions utilized in the prior valuation. During 2009, the Board adopted a 10-year smoothing method for determining the actuarial value of assets. However, the smoothing method is not applicable for the December 31, 2009 actuarial valuation since the TMRS Board granted a 7.5% interest credit to the Municipality Accumulation Funds (MAF) for 2009, which is exactly equal to the assumption. Finally, the Board adopted funding policies for closed plans and the granting of future ad hoc benefit enhancements, which are first reflected in the December 31, 2009 valuation.

I. Economic Assumptions

A. General Inflation – General inflation is assumed to be 3.00% per year.

B. Discount/Crediting Rates

1. System-wide investment return assumption: 7.00% per year, compounded annually, composed of an assumed 3.00% inflation rate and a 4.00% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses.

2. Assumed discount/crediting rate for guaranteed asset pools (Current Service Annuity Reserve Fund (CSARF), Employees Saving Fund (ESF), Supplemental Disability Benefits Fund (Supp. Disab.)): an annual rate of 5.00% for (1) accumulating prior service credit and updated service credit after the valuation date, (2) accumulating the employee current service balances, (3) determining the amount of the monthly benefit at future dates of retirement or disability, and (4) calculating the actuarial liability of the system-wide CSARF and of the system-wide Supplemental Disability Benefits Fund.

3. Assumed discount/crediting rate for individual employer MAF valuations: an annual rate of 7.50% for calculating the actuarial liability and the contribution rates for the retirement plan of each participating city. The 7.50% is derived from the expectation that the assumed 7.00% earnings on the total fund will outpace the long-term crediting rate to the CSARF and ESF funds, enabling the MAF crediting rates to exceed the average return of the fund.

C. Overall Payroll Growth – 3.00% per year, which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll. This represents the expected increase in total payroll. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth.
D. **Individual Salary Increases** – Salary increases are assumed to occur once a year, on January 1. Therefore, the pay used for the period year following the valuation date is equal to the reported pay for the prior year, increased by the salary increase assumption.

<table>
<thead>
<tr>
<th>Age</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>5.25</td>
</tr>
<tr>
<td>25</td>
<td>5.25</td>
</tr>
<tr>
<td>30</td>
<td>5.25</td>
</tr>
<tr>
<td>35</td>
<td>5.00</td>
</tr>
<tr>
<td>40</td>
<td>4.50</td>
</tr>
<tr>
<td>45</td>
<td>4.50</td>
</tr>
<tr>
<td>50</td>
<td>4.00</td>
</tr>
<tr>
<td>55</td>
<td>4.00</td>
</tr>
<tr>
<td>60</td>
<td>3.75</td>
</tr>
<tr>
<td>65 &amp; over</td>
<td>3.50</td>
</tr>
</tbody>
</table>

The above age-related rates are assumed for plan participants with more than 10 years of service. For participants with 10 years of service or less, salaries are assumed to increase by the following graduated scale:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 1</td>
<td>12.00</td>
</tr>
<tr>
<td>1 - 2</td>
<td>9.00</td>
</tr>
<tr>
<td>2 - 3</td>
<td>7.00</td>
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<tr>
<td>3 - 4</td>
<td>7.00</td>
</tr>
<tr>
<td>4 - 5</td>
<td>6.00</td>
</tr>
<tr>
<td>5 - 6</td>
<td>6.00</td>
</tr>
<tr>
<td>6 - 7</td>
<td>5.50</td>
</tr>
<tr>
<td>7 - 8</td>
<td>5.50</td>
</tr>
<tr>
<td>8 - 9</td>
<td>5.50</td>
</tr>
<tr>
<td>9 - 10</td>
<td>5.50</td>
</tr>
</tbody>
</table>

E. **Annuity Increases** — The Consumer Price Index (CPI) is assumed to be 3.0% per year prospectively. Annuity Increases, when applicable, are 30%, 50%, or 70% of CPI, according to the provisions adopted by each city.
### II. Demographic Assumptions

#### A. Withdrawal Rates
(withdrawal of member deposits from TMRS)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
</tr>
<tr>
<td>0</td>
<td>.184</td>
<td>.230</td>
</tr>
<tr>
<td>3</td>
<td>.078</td>
<td>.101</td>
</tr>
<tr>
<td>6</td>
<td>.044</td>
<td>.064</td>
</tr>
<tr>
<td>9</td>
<td>.027</td>
<td>.039</td>
</tr>
<tr>
<td>12</td>
<td>.020</td>
<td>.025</td>
</tr>
<tr>
<td>15</td>
<td>.014</td>
<td>.018</td>
</tr>
<tr>
<td>18</td>
<td>.013</td>
<td>.016</td>
</tr>
</tbody>
</table>

2. After 20 years of service, the rates vary by gender and by the size of the municipality.

<table>
<thead>
<tr>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.004</td>
</tr>
<tr>
<td>Female</td>
<td>.008</td>
</tr>
<tr>
<td>Male</td>
<td>.004</td>
</tr>
<tr>
<td>Female</td>
<td>.005</td>
</tr>
</tbody>
</table>

Withdrawal rates end at first eligibility for retirement.

#### B. Turnover Rates
(leaveing employment after becoming vested, without withdrawing member deposits)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
</tr>
<tr>
<td>5</td>
<td>.029</td>
<td>.035</td>
</tr>
<tr>
<td>8</td>
<td>.026</td>
<td>.031</td>
</tr>
<tr>
<td>11</td>
<td>.023</td>
<td>.026</td>
</tr>
<tr>
<td>14</td>
<td>.020</td>
<td>.022</td>
</tr>
<tr>
<td>17</td>
<td>.017</td>
<td>.018</td>
</tr>
</tbody>
</table>
2. After 20 years of service, the rates vary by the size of the municipality.

<table>
<thead>
<tr>
<th>Male</th>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>.010</td>
<td>.010</td>
<td>.010</td>
</tr>
<tr>
<td>.020</td>
<td>.020</td>
<td>.020</td>
</tr>
</tbody>
</table>

Turnover rates end at first eligibility for retirement.

C. Pre-Retirement Mortality Rates (sex-distinct RP2000 Combined Healthy Mortality Table with a one-year setback to the male rates and no adjustment to the female rates). Sample rates follow:

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>.000331</td>
<td>.000191</td>
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<tr>
<td>25</td>
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<td>.000412</td>
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<tr>
<td>35</td>
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<td>.000475</td>
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<tr>
<td>40</td>
<td>.001021</td>
<td>.000706</td>
</tr>
<tr>
<td>45</td>
<td>.001397</td>
<td>.001124</td>
</tr>
<tr>
<td>50</td>
<td>.001995</td>
<td>.001676</td>
</tr>
<tr>
<td>55</td>
<td>.003196</td>
<td>.002717</td>
</tr>
<tr>
<td>60</td>
<td>.005945</td>
<td>.005055</td>
</tr>
<tr>
<td>65</td>
<td>.011280</td>
<td>.009706</td>
</tr>
</tbody>
</table>

D. Disability Rates

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>.000095</td>
<td>.000043</td>
</tr>
<tr>
<td>35</td>
<td>.000265</td>
<td>.000131</td>
</tr>
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<td>.000673</td>
<td>.000359</td>
</tr>
<tr>
<td>45</td>
<td>.001295</td>
<td>.000754</td>
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<td>.002082</td>
<td>.001333</td>
</tr>
<tr>
<td>55</td>
<td>.003061</td>
<td>.002178</td>
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</tbody>
</table>
## E. Service Retirement Rates

Service Retirement Rates (applied to both active and inactive members)

<table>
<thead>
<tr>
<th>Age</th>
<th>Male Entry Age Groups</th>
<th>Male Ages 32 and under</th>
<th>Male Ages 33-47</th>
<th>Male Ages 48 and over</th>
<th>Female Entry Age Groups</th>
<th>Female Ages 32 and under</th>
<th>Female Ages 33-47</th>
<th>Female Ages 48 and over</th>
</tr>
</thead>
<tbody>
<tr>
<td>40-44</td>
<td></td>
<td>.060</td>
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<td>.060</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>45-49</td>
<td></td>
<td>.060</td>
<td>-</td>
<td>-</td>
<td>.060</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>50-52</td>
<td></td>
<td>.080</td>
<td>-</td>
<td>-</td>
<td>.080</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>53</td>
<td></td>
<td>.080</td>
<td>.100</td>
<td>-</td>
<td>.080</td>
<td>.100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>54</td>
<td></td>
<td>.080</td>
<td>.100</td>
<td>-</td>
<td>.110</td>
<td>.100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>55-59</td>
<td></td>
<td>.140</td>
<td>.100</td>
<td>-</td>
<td>.110</td>
<td>.100</td>
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<td>.150</td>
<td>.100</td>
<td>.140</td>
<td>.150</td>
<td>.100</td>
<td>-</td>
</tr>
<tr>
<td>61</td>
<td></td>
<td>.250</td>
<td>.300</td>
<td>.200</td>
<td>.280</td>
<td>.260</td>
<td>.200</td>
<td>-</td>
</tr>
<tr>
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<td></td>
<td>.320</td>
<td>.250</td>
<td>.120</td>
<td>.280</td>
<td>.170</td>
<td>.120</td>
<td>-</td>
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<td>.320</td>
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<td>.280</td>
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<td>.120</td>
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<td>.350</td>
<td>.200</td>
<td>.280</td>
<td>.220</td>
<td>.200</td>
<td>-</td>
</tr>
<tr>
<td>65</td>
<td></td>
<td>.320</td>
<td>.320</td>
<td>.200</td>
<td>.280</td>
<td>.270</td>
<td>.200</td>
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</tr>
<tr>
<td>66-69</td>
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<td>.220</td>
<td>.170</td>
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<td>.220</td>
<td>.170</td>
<td>-</td>
</tr>
<tr>
<td>70-74</td>
<td></td>
<td>.200</td>
<td>.220</td>
<td>.250</td>
<td>.220</td>
<td>.220</td>
<td>.250</td>
<td>-</td>
</tr>
<tr>
<td>75 and over</td>
<td></td>
<td>1.000</td>
<td>1.000</td>
<td>1.000</td>
<td>1.000</td>
<td>1.000</td>
<td>1.000</td>
<td>-</td>
</tr>
</tbody>
</table>

**Note:** For cities without a 20-year/any age retirement provision, the rates for entry ages 32 and under are loaded by 20% for ages below 60.

## F. Service Retiree and Beneficiary Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the sex-distinct RP2000 Combined Healthy Mortality Table with no adjustment to the male rates and a one-year setforward for the female rates

2. For determining the amount of the monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries

## G. Disabled Annuitant Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the sex-distinct RP2000 Disabled Retiree Mortality Table with a four-year setback for male rates and no adjustment for female rates

2. For determining the amount of monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries
III. Methods and Assumptions

A. Valuation of Assets — The actuarial value of assets is based on the market value of assets with ten-year smoothing applied. This is accomplished by recognizing each year 10% of the difference between the market value of assets and the expected actuarial value of assets, based upon the assumed valuation rate of return. The actuarial value of assets is further adjusted by 33% of any difference between the initial value and a 25% corridor around the market value of assets, if necessary.

B. Small City Methodology — For cities with fewer than three employees, more conservative methods and assumptions are used. These effectively shorten the amortization period to be the average service years remaining, and the normal cost has a minimum applied based on the deposit ratio and employer match.

C. Actuarial Cost Method — The actuarial cost method being used is known as the Projected Unit Credit actuarial cost method. The Projected Unit Credit actuarial cost method develops the annual cost of the Plan in two parts: that attributable to benefits accruing in the current year, known as the normal cost, and that due to service earned prior to the current year, known as the amortization of the unfunded actuarial accrued liability. The normal cost and the actuarial accrued liability are calculated individually for each member. The normal cost is the present value of the portion of projected benefits that is attributable to service accrued in the current year. The unfunded actuarial accrued liability reflects the difference between the portion of projected benefits attributable to service credited prior to the valuation date and assets already accumulated. The unfunded actuarial accrued liability is paid off in accordance with a specified amortization procedure. For cities with three or more employees, the amortization as of the valuation date is a level percentage of payroll over a closed period of either 25 or 30 years from January 1, 2008.

Under the Projected Unit Credit actuarial cost method, if actual plan experience is close to assumptions, the normal cost will increase each year for each employee as he or she approaches retirement age. However, if the age/service/gender characteristics of the active group remain constant, the total normal cost can be expected to remain somewhat level as a percentage of payroll. The total contribution is made up of the sum of the individual normal costs and the amortization payment on the unfunded actuarial accrued liability.

Definitions (Pension Trust Fund)

1. Actuarial gain (loss) — A measure of the difference between actual experience and that expected based upon the actuarial assumptions, during the period between two actuarial valuation dates, as determined in accordance with the actuarial cost method used.

2. Actuarial accrued liability — The actuarial present value of benefits attributable to all periods prior to the valuation date.

3. Actuarial present value — The value of an amount or series of amounts payable or receivable at various times, determined as of a given date (the valuation date) by the application of the actuarial assumptions.

4. Actuarial value of assets — The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation.
5. **Amortization period** — The period over which the existing unfunded or overfunded actuarial accrued liability is projected to be paid off, as a level percentage of payroll. Previously, this was an open, 25-year period. Effective with the December 31, 2007 valuation, the period is closed. In addition, for cities experiencing an increase in rate of more than 0.5% of pay due to the assumption and funding method changes, the period has been extended from 25 to 30 years.

6. **Annual required contributions (ARC)** — The employer’s periodic required contributions to the defined benefit pension plan, calculated in accordance with GASB parameters under Statement 25.

7. **Average age of contributing members** — The average attained age as of the valuation date.

8. **Average length of service of contributing members** — The average length of total credited service in TMRS as of the valuation date.

9. **Current service benefits** — Benefits attributable to the member’s accumulated deposits and an amount provided by the municipality at retirement to match the accumulated deposits at the matching ratio in effect when the deposits were made.

10. **Funded ratio** — The actuarial value of assets expressed as a percentage of the actuarial accrued liability.

11. **Funding policy** — The program for the amounts and timing of contributions to be made by plan members and employers to provide the benefits specified by a pension plan.

12. **Normal cost contribution rate** — The actuarial present value of benefits allocated to a valuation year by the actuarial cost method, expressed as a percentage of the covered payroll. It is equal to the sum of the actuarial present value of benefits allocated to the year following the valuation date divided by the compensation expected to be received during the next year for the closed group of members as of the valuation date.

13. **Overfunded actuarial accrued liability** — The excess of assets over the actuarial liability.

14. **Phase-in rate** — Some cities experienced a significant increase in their calculated contribution rate due to actuarial assumption and method changes in the 2007 and 2008 valuations. The full rate less one-eighth of the increase from 2007 and one-seventh of the increase from 2008 is the phase-in rate, which is also called the minimum contribution rate.

15. **Prior service benefits** — Benefits other than current service benefits. These include all benefits arising from prior service credits, special prior service credits, antecedent service credits, updated service credits, and increases in monthly benefit payments to annuitants (also referred to as annuity increases, or AI).

16. **Prior service contribution rate** — The level percentage of payroll required to amortize the unfunded or overfunded actuarial liability over a specified amortization period. If the rate is negative, it is offset against the normal cost contribution rate, with the limitation that the sum of the two rates cannot be negative.

17. **Projected Unit Credit actuarial cost method** — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years based on years of service. Benefits are allocated equally to each year of service over the individual’s career from hire to retirement. Normal costs are based on the portion of the benefit allocated to the year following the valuation year. Accrued liabilities are based on benefits allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.

18. **Retirement contribution rate** — The sum of the normal cost contribution rate and the prior service contribution rate.

19. **Unfunded actuarial accrued liability** — The excess of the actuarial accrued liability over the actuarial value of assets.

20. **Unit Credit actuarial cost method** — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years. Current service benefits are a function of a member’s deposits, and are allocated to the year in which deposits are made. Prior service benefits are allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial accrued liability.
As of December 31, 2009, there were three cities with no contributing members and no city contributions due. In addition, one privatized hospital had no contributing members, but paid a dollar contribution amount to TMRS that is calculated annually by the actuary. Thus, there were 837 total city plans, with 833 of them active.

The average annual pay was calculated by dividing the annual payroll by the average of the number of contributing members at the beginning and the end of the year.

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### Retiree and Beneficiary Data (Pension Trust Fund)

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Added to Rolls</th>
<th>Removed from Rolls</th>
<th>End of Year</th>
<th>% Increase in Annual Benefit</th>
<th>Average Annual Benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Accounts</td>
<td>Annual Benefit</td>
<td>Number of Accounts</td>
<td>Annual Benefit</td>
<td>Number of Accounts</td>
</tr>
<tr>
<td>12/31/2004</td>
<td>2,500</td>
<td>$38,465,647</td>
<td>514</td>
<td>$8,571,576</td>
<td>27,273</td>
</tr>
<tr>
<td>12/31/2006</td>
<td>2,834</td>
<td>$42,869,323</td>
<td>629</td>
<td>$6,559,422</td>
<td>32,175</td>
</tr>
<tr>
<td>12/31/2007</td>
<td>2,933</td>
<td>$44,549,919</td>
<td>598</td>
<td>$6,241,842</td>
<td>34,510</td>
</tr>
<tr>
<td>12/31/2008</td>
<td>2,962</td>
<td>$59,560,238</td>
<td>609</td>
<td>$6,232,194</td>
<td>36,863</td>
</tr>
<tr>
<td>12/31/2009</td>
<td>2,750</td>
<td>$43,466,305</td>
<td>633</td>
<td>$7,356,347</td>
<td>38,980</td>
</tr>
</tbody>
</table>

The number of retirement accounts is greater than the number of people who retired, as some retirees worked for more than one city in TMRS and retired with a separate benefit from each city. As of December 31, 2009, there were 3,325 more retirement accounts than people who retired. In addition, this schedule excludes 443 retirees with a “cash-out” in lieu of a monthly benefit. These individuals are still entitled to supplemental death benefits.

The annual benefit is 12 times the amount payable in January following the valuation date, including any annuity increase, if applicable.

* The number of accounts added to the rolls in 2005 included 619 alternate recipients of benefits as a result of Qualified Domestic Relations Orders (QDROs). Previously these were not treated as separate accounts for valuation purposes, and the benefits were included with the participant benefits. The annual benefit amounts added to the rolls do not include any additional monies resulting from these QDROs.
Summary of Actuarial Liabilities & Funding Progress  
(Pension Trust Fund)

(Amounts in Millions of Dollars)

<table>
<thead>
<tr>
<th>Annual Report Year</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (1) / (2)</th>
<th>Unfunded AAL (UAAL) (2) - (1)</th>
<th>Covered Payroll</th>
<th>UAAL as a Percentage of Covered Payroll (4) / (5)</th>
<th>City Contributions</th>
<th>Average City Rate (7) / (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004</td>
<td>$ 11,619.1</td>
<td>$ 14,036.9</td>
<td>82.8 %</td>
<td>$ 2,417.8</td>
<td>$ 3,580.3</td>
<td>67.5 %</td>
<td>$ 401.4</td>
<td>11.2 %</td>
</tr>
<tr>
<td>2005</td>
<td>12,486.1</td>
<td>15,095.2</td>
<td>82.7</td>
<td>2,609.1</td>
<td>3,721.9</td>
<td>70.1</td>
<td>446.3</td>
<td>12.0</td>
</tr>
<tr>
<td>2006</td>
<td>13,312.7</td>
<td>16,219.7</td>
<td>82.1</td>
<td>2,907.0</td>
<td>3,949.2</td>
<td>73.6</td>
<td>470.7</td>
<td>11.9</td>
</tr>
<tr>
<td>2007*</td>
<td>14,203.3</td>
<td>19,278.8</td>
<td>73.7</td>
<td>5,075.5</td>
<td>4,221.3</td>
<td>120.2</td>
<td>512.9</td>
<td>12.2</td>
</tr>
<tr>
<td>2008(a)</td>
<td>15,149.7</td>
<td>20,360.8</td>
<td>74.4</td>
<td>5,211.1</td>
<td>4,530.0</td>
<td>115.0</td>
<td>567.2</td>
<td>12.5</td>
</tr>
<tr>
<td>2009</td>
<td>16,305.7</td>
<td>21,525.1</td>
<td>75.8</td>
<td>5,219.4</td>
<td>4,769.0</td>
<td>109.4</td>
<td>641.7</td>
<td>13.5</td>
</tr>
</tbody>
</table>

(a) Covered payroll for 2008 has been updated from the previous year’s presentation to reflect actual payroll reported by the cities during the year.

The funded percentage dropped significantly in 2007 due to a change in funding method adopted by the Board of Trustees to prefund for annually repeating updated service credits and annuity increases.

Each city participating in TMRS is financially responsible for its own plan. Therefore, the aggregate numbers shown above reflect only the aggregate condition of TMRS and do not indicate the status of any one plan.

Columns (1) and (2) also include the assets and liabilities of the Current Service Annuity Reserve Fund (CSARF) and the Supplemental Disability Benefit Fund (Supp. Disab.), respectively. As of December 31, 2009, these amounts were (in millions):

<table>
<thead>
<tr>
<th></th>
<th>CSARF</th>
<th>Supp. Disab.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>$5,515.2</td>
<td>$0.88</td>
</tr>
<tr>
<td>Liabilities</td>
<td>5,617.6</td>
<td>0.84</td>
</tr>
</tbody>
</table>

* Actuarial assumptions were modified with the December 31, 2007 valuation, along with a change in the actuarial funding method.
The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percentage of the city’s payroll. If the contributions to each plan are level in concept and soundly executed, each plan will pay all promised benefits when due — the ultimate test of financial soundness. Testing for level contribution rates is the long-term test.

Presented above is one short-term means of checking a system’s progress under its funding program. The present assets are compared with: (1) current member contributions on deposit; (2) the liabilities for future benefits to present retired lives; and (3) the employer-financed portion of the liabilities for service already rendered by current members. In a system that has been following the discipline of level percentage of payroll financing, the liabilities for current member contributions on deposit (liability 1) and the liabilities for future benefits to present retired lives (liability 2) will be fully covered by present assets (except in rare circumstances). In addition, the employer-financed portion of liabilities for service already rendered by current members (liability 3) will be at least partially covered by the remainder of present assets. Generally, if a system has been using level cost financing, and if there are no changes in the plans of benefits, actuarial assumptions, or methods, the funded portion of liability 3 will increase over time, although it is uncommon for it to be fully funded.

Each city participating in TMRS is financially responsible for its own plan. Therefore, the aggregate numbers shown above reflect only the aggregate condition of TMRS and do not indicate the status of any one plan.
### Contribution Rate Information (Pension Trust Fund)

#### Distribution of Cities by Total 2011 Contribution Rate (Prior to Phase-In)

<table>
<thead>
<tr>
<th>Number of Contributing Members as of 12/31/2009</th>
<th>Under 3.00%</th>
<th>3.00 - 5.49%</th>
<th>5.50 - 7.99%</th>
<th>8.00 - 10.49%</th>
<th>10.50 - 12.99%</th>
<th>13.00 - 15.49%</th>
<th>15.50 - 17.99%</th>
<th>18.00 - 20.49%</th>
<th>Over 20.49%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 5</td>
<td>16</td>
<td>16</td>
<td>24</td>
<td>9</td>
<td>6</td>
<td>7</td>
<td>3</td>
<td>-</td>
<td>2</td>
<td>83</td>
</tr>
<tr>
<td>6 - 10</td>
<td>31</td>
<td>39</td>
<td>23</td>
<td>15</td>
<td>6</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td>126</td>
</tr>
<tr>
<td>11 - 20</td>
<td>29</td>
<td>39</td>
<td>30</td>
<td>17</td>
<td>13</td>
<td>8</td>
<td>5</td>
<td>6</td>
<td>2</td>
<td>149</td>
</tr>
<tr>
<td>21 - 40</td>
<td>11</td>
<td>24</td>
<td>26</td>
<td>26</td>
<td>16</td>
<td>8</td>
<td>8</td>
<td>5</td>
<td>4</td>
<td>128</td>
</tr>
<tr>
<td>41 - 70</td>
<td>2</td>
<td>8</td>
<td>11</td>
<td>19</td>
<td>10</td>
<td>17</td>
<td>10</td>
<td>5</td>
<td>5</td>
<td>87</td>
</tr>
<tr>
<td>71 - 100</td>
<td>-</td>
<td>2</td>
<td>1</td>
<td>14</td>
<td>11</td>
<td>10</td>
<td>8</td>
<td>8</td>
<td>5</td>
<td>59</td>
</tr>
<tr>
<td>101 - 150</td>
<td>1</td>
<td>1</td>
<td>6</td>
<td>7</td>
<td>18</td>
<td>12</td>
<td>10</td>
<td>7</td>
<td>5</td>
<td>67</td>
</tr>
<tr>
<td>151 - 250</td>
<td>-</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>4</td>
<td>8</td>
<td>11</td>
<td>8</td>
<td>4</td>
<td>42</td>
</tr>
<tr>
<td>251 - 750</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>14</td>
<td>18</td>
<td>7</td>
<td>17</td>
<td>64</td>
</tr>
<tr>
<td>OVER 750</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>6</td>
<td>5</td>
<td>10</td>
<td>28</td>
</tr>
<tr>
<td>TOTAL</td>
<td>90</td>
<td>131</td>
<td>125</td>
<td>115</td>
<td>90</td>
<td>81</td>
<td>56</td>
<td>55</td>
<td>833</td>
<td></td>
</tr>
</tbody>
</table>
### Comparison of the Rate Calculated in the Valuation to the Rate for the Same Plan of Benefits Based on the Valuation for the Previous Year

<table>
<thead>
<tr>
<th>Valuation Date</th>
<th>Decrease of 0.50% or More</th>
<th>Decrease or Increase of Less than 0.50%</th>
<th>Increase of 0.50% or More</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/31/2004</td>
<td>176</td>
<td>517</td>
<td>104</td>
<td>797</td>
</tr>
<tr>
<td>12/31/2005</td>
<td>100</td>
<td>575</td>
<td>131</td>
<td>806</td>
</tr>
<tr>
<td>12/31/2006</td>
<td>97</td>
<td>556</td>
<td>163</td>
<td>816</td>
</tr>
<tr>
<td>12/31/2007(O)</td>
<td>119</td>
<td>582</td>
<td>122</td>
<td>823</td>
</tr>
<tr>
<td>12/31/2007(N)</td>
<td>184</td>
<td>145</td>
<td>494</td>
<td>823</td>
</tr>
<tr>
<td>12/31/2007(P)</td>
<td>211</td>
<td>247</td>
<td>823</td>
<td></td>
</tr>
<tr>
<td>12/31/2008*</td>
<td>125</td>
<td>338</td>
<td>360</td>
<td>823</td>
</tr>
<tr>
<td>12/31/2009*</td>
<td>90</td>
<td>570</td>
<td>169</td>
<td>829</td>
</tr>
</tbody>
</table>

* Counts reflect only active cities as of the prior year’s valuation.

The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percentage of the city’s payroll. To test how well the financing objective is being achieved, an actuarial valuation is made each year to determine the city’s contribution rate for the calendar year beginning one year after the valuation date, which is then compared to the prior year’s rate.

Another important test is made periodically to evaluate the actuarial assumptions used to calculate each city’s contribution rate. As a result of the 2003-2006 study of actuarial experience, new actuarial assumptions were adopted by the Board of Trustees, effective with the December 31, 2007 valuation.

Also effective with the December 31, 2007 valuation, the actuarial funding method was changed to the Projected Unit Credit actuarial cost method, which fully recognizes annually repeating updated service credit and annuity increases for cities adopting these provisions. Previously the impact of the annual increases was recognized as it occurred. In order to prevent burdensome cost increases as a consequence of the revisions in actuarial assumptions and method, an eight-year phase-in of the increase attributable to assumption changes was implemented for cities with increases of 0.5% or more.

The line above indicated as 12/31/2007(O) shows a summary of what the changes in the cities’ contribution rates from 2008 to 2009 would have been if the old assumptions and funding method had been used. Line 12/31/2007(N) shows the changes with the new assumptions and funding method. Line 12/31/2007(P) provides the changes after the eight-year phase-in adjustments.
### Valuation Results for Employer Plans

1. Actuarial accrued liability
   - Annuitants $ 2,324,048,397 $ 2,322,717,215
   - Members 13,582,585,749 12,809,609,506
   - Total 15,906,634,146 15,132,326,721

2. Actuarial value of assets
   - Employees Saving Fund 4,203,886,266 3,968,015,269
   - Municipality Accumulation Fund 5,903,685,644 5,431,371,022
   - Endowment Fund 668,266,457 595,032,830
   - Expense Fund 13,761,036 13,098,578
   - Total 10,789,599,403 10,007,517,699

3. Total unfunded actuarial accrued liability (UAAL) [1 - 2] 5,117,034,743 5,124,809,022

### Valuation Results for Pooled Benefits

4. Actuarial present value of future benefits from the Current Service Annuity Reserve Fund (CSARF) for annuities in effect 5,617,624,451 5,227,614,992

5. Actuarial value of assets of the CSARF 5,515,200,698 5,141,243,171

6. UAAL in CSARF [4 - 5] 102,423,753 86,371,821

7. Actuarial present value of future benefits from the Supplemental Disability Benefits Fund for annuities in effect 836,124 856,172

8. Actuarial value of assets of the Supplemental Disability Benefits Fund 875,543 937,319

9. Overfunded actuarial accrued liability (OAAL) in Supplemental Disability Benefits Fund [7 - 8] (39,419) (81,147)

10. Systemwide UAAL net of OAAL [3 + 6 + 9] $ 5,219,419,077 $ 5,211,099,695
May 7, 2010

Board of Trustees
Texas Municipal Retirement System (“TMRS” or the “System”)
Austin, Texas

Dear Trustees:

Gabriel, Roeder, Smith & Company (“GRS”) has performed an actuarial valuation for the Supplemental Death Benefits Fund which is administered by the Texas Municipal Retirement System (“TMRS”) for the purposes of complying with Governmental Accounting Standards Board (“GASB”) Statement No. 43.

The actuarial assumptions and funding method used for this valuation were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company, the System’s prior actuary. They were adopted in 2007 by the Board of Trustees and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. In addition, as recommended by GRS, the Board adopted an additional assumption with the December 31, 2008 valuation to have the salary scale applied immediately instead of a one-year delay.

It is our opinion that the recommended assumptions and methods are internally consistent and are reasonably based upon the past and anticipated long-term future experience of the System. Assumptions and methods were modified as needed for accounting purposes to conform to the requirements for disclosure as set forth in GASB Statement No. 43. We provided the information used in the supporting schedules in the Actuarial Section as well as portions of the Notes to the Financial Statements and the Required Supplementary Information in the Financial Section of the CAFR.

The results of the actuarial valuation are dependent upon the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities and calculated contribution rates.

The TMRS Supplemental Death Benefits Fund is an optional cost-sharing multiple-employer defined benefit group life insurance plan. It provides death benefits to both active and retired members. Each participating municipality can elect to cover just active members, or active and retired members. A supplemental death contribution rate is determined annually for each participating municipality as a percentage of that city’s covered payroll. The contribution rate finances the expected benefit payments each year on a pay-as-you-go basis. However, this method does not meet the parameters under GASB Statements No. 43 and 45. Therefore, for purposes of meeting the GASB financial reporting requirements, retiree benefits are evaluated using the projected unit credit actuarial cost method for determining the OPEB cost. To the extent that experience differs from what is expected, the pooled assets of the Supplemental Death Benefits Fund act as a reserve. Since the benefit from this Fund is a flat dollar amount, not subject to inflationary factors, and since the asset reserve is adequate to cover adverse experience, we believe that the pay-as-you-go funding approach is reasonable and appropriate.
Board of Trustees  
May 7, 2010  
Page 2

The employer contribution rates for the municipalities participating in the TMRS Supplemental Death Benefits Fund are certified annually by the Board of Trustees. These rates are determined actuarially, based on the plan provisions in effect as of March 1, 2010 and the actuarial assumptions and methodology adopted by the Board. The Board’s current policy is that the contribution rates determined by a given actuarial valuation become effective one (1) year after the valuation date. For example, the rates determined by the December 31, 2009 actuarial valuation will be applicable for the calendar year beginning January 1, 2011 and ending December 31, 2011.

The TMRS staff supplied all of the member data and annuitant data for active and retired members as of December 31, 2009. We did not audit this data, but we did apply a number of tests to the data and we concluded that it was reasonable and consistent with the prior year's data. The TMRS staff also supplied all of the asset data and financial information as of December 31, 2009. The amounts of the assets in the actuarial valuations agree with the amounts as reported by TMRS.

All of our work conforms with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board. In our opinion, our calculations also comply with the requirements of the TMRS Act and, where applicable, the Internal Revenue Code and the Statements of the Governmental Accounting Standards Board.

The undersigned are independent actuaries and consultants. Both are Members of the American Academy of Actuaries, both meet the Qualification Standards of the American Academy of Actuaries, and both are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

Mark R. Randall, MAAA, FCA, EA  
Executive Vice President & Senior Consultant

Joseph P. Newton, MAAA, FSA, EA  
Senior Consultant

[Signature]

[Signature]
The actuarial assumptions were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company.

In addition, Gabriel Roeder Smith & Company recommended that the salary scale assumption be applied immediately instead of having a one-year delay; the assumption was adopted by the Board and implemented with the December 31, 2008 actuarial valuation.

I. Economic Assumptions

A. General Inflation – General inflation is assumed to be 3.00% per year.

B. Discount/Crediting Rates – 4.25% per year, compounded annually, derived as a blend of 5.0% for the portion of the benefits financed by advance funding contributions and a short-term interest rate for the portion of the benefits financed by current contributions.

C. Overall Payroll Growth – 3.00% per year, which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll. This represents the expected increase in total payroll. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth.

D. Individual Salary Increases – Salary increases are assumed to occur once a year, on January 1. Therefore, the pay used for the period year following the valuation date is equal to the reported pay for the prior year, increased by the salary increase assumption.

<table>
<thead>
<tr>
<th>Age</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>5.25</td>
</tr>
<tr>
<td>25</td>
<td>5.25</td>
</tr>
<tr>
<td>30</td>
<td>5.25</td>
</tr>
<tr>
<td>35</td>
<td>5.00</td>
</tr>
<tr>
<td>40</td>
<td>4.50</td>
</tr>
<tr>
<td>45</td>
<td>4.50</td>
</tr>
<tr>
<td>50</td>
<td>4.00</td>
</tr>
<tr>
<td>55</td>
<td>4.00</td>
</tr>
<tr>
<td>60</td>
<td>3.75</td>
</tr>
<tr>
<td>65 &amp; over</td>
<td>3.50</td>
</tr>
</tbody>
</table>

The above age-related rates are assumed for plan participants with more than 10 years of service. For participants with 10 years of service or less, salaries are assumed to increase by the following graduated scale:
II. Demographic Assumptions

A. Withdrawal Rates (withdrawal of member deposits from TMRS)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>Female</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>.184</td>
<td>.230</td>
<td>.299</td>
<td>.351</td>
<td>.403</td>
<td></td>
<td>.186</td>
<td>.233</td>
<td>.308</td>
<td>.358</td>
<td>.408</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>.078</td>
<td>.101</td>
<td>.130</td>
<td>.158</td>
<td>.184</td>
<td></td>
<td>.104</td>
<td>.135</td>
<td>.166</td>
<td>.187</td>
<td>.207</td>
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<td></td>
</tr>
<tr>
<td>6</td>
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<td>.064</td>
<td>.090</td>
<td>.105</td>
<td>.119</td>
<td></td>
<td>.060</td>
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<tr>
<td>9</td>
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<td>.039</td>
<td>.056</td>
<td>.068</td>
<td>.080</td>
<td></td>
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<td>.050</td>
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<td>.072</td>
<td>.085</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>.020</td>
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<td>.042</td>
<td>.050</td>
<td></td>
<td>.016</td>
<td>.021</td>
<td>.038</td>
<td>.044</td>
<td>.050</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
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<td>.018</td>
<td>.022</td>
<td>.029</td>
<td>.035</td>
<td></td>
<td>.011</td>
<td>.014</td>
<td>.023</td>
<td>.026</td>
<td>.029</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>.013</td>
<td>.016</td>
<td>.017</td>
<td>.019</td>
<td>.021</td>
<td></td>
<td>.090</td>
<td>.011</td>
<td>.013</td>
<td>.015</td>
<td>.016</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. After 20 years of service, the rates vary by gender and by the size of the municipality.

<table>
<thead>
<tr>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.004</td>
</tr>
<tr>
<td>Female</td>
<td>.004</td>
</tr>
</tbody>
</table>

Withdrawal rates end at first eligibility for retirement.
B. Turnover Rates (leaving employment after becoming vested, without withdrawing member deposits)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male Low</th>
<th>Male Mid-Low</th>
<th>Male Mid</th>
<th>Male Mid-High</th>
<th>Male High</th>
<th>Female Low</th>
<th>Female Mid-Low</th>
<th>Female Mid</th>
<th>Female Mid-High</th>
<th>Female High</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>.029</td>
<td>.035</td>
<td>.041</td>
<td>.047</td>
<td>.053</td>
<td>.042</td>
<td>.051</td>
<td>.060</td>
<td>.069</td>
<td>.078</td>
</tr>
<tr>
<td>8</td>
<td>.026</td>
<td>.031</td>
<td>.035</td>
<td>.040</td>
<td>.045</td>
<td>.037</td>
<td>.044</td>
<td>.051</td>
<td>.058</td>
<td>.065</td>
</tr>
<tr>
<td>11</td>
<td>.023</td>
<td>.026</td>
<td>.030</td>
<td>.033</td>
<td>.037</td>
<td>.032</td>
<td>.037</td>
<td>.042</td>
<td>.048</td>
<td>.053</td>
</tr>
<tr>
<td>14</td>
<td>.020</td>
<td>.022</td>
<td>.024</td>
<td>.026</td>
<td>.029</td>
<td>.027</td>
<td>.030</td>
<td>.034</td>
<td>.037</td>
<td>.040</td>
</tr>
<tr>
<td>17</td>
<td>.017</td>
<td>.018</td>
<td>.019</td>
<td>.020</td>
<td>.020</td>
<td>.022</td>
<td>.024</td>
<td>.025</td>
<td>.026</td>
<td>.027</td>
</tr>
</tbody>
</table>

2. After 20 years of service, the rates vary by the size of the municipality.

<table>
<thead>
<tr>
<th></th>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.010</td>
<td>.020</td>
</tr>
<tr>
<td>Female</td>
<td>.010</td>
<td>.020</td>
</tr>
</tbody>
</table>

Turnover rates end at first eligibility for retirement.

C. Pre-Retirement Mortality Rates (sex-distinct RP2000 Combined Healthy Mortality Table with a one-year setback to the male rates and no adjustment to the female rates). Sample rates follow:

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>.000331</td>
<td>.000191</td>
</tr>
<tr>
<td>25</td>
<td>.000376</td>
<td>.000207</td>
</tr>
<tr>
<td>30</td>
<td>.000412</td>
<td>.000264</td>
</tr>
<tr>
<td>35</td>
<td>.000702</td>
<td>.000475</td>
</tr>
<tr>
<td>40</td>
<td>.001021</td>
<td>.000706</td>
</tr>
<tr>
<td>45</td>
<td>.001397</td>
<td>.001124</td>
</tr>
<tr>
<td>50</td>
<td>.001995</td>
<td>.001676</td>
</tr>
<tr>
<td>55</td>
<td>.003196</td>
<td>.002717</td>
</tr>
<tr>
<td>60</td>
<td>.005945</td>
<td>.005055</td>
</tr>
<tr>
<td>65</td>
<td>.011280</td>
<td>.009706</td>
</tr>
</tbody>
</table>
### D. Disability Rates

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>.000095</td>
<td>.000043</td>
</tr>
<tr>
<td>35</td>
<td>.000265</td>
<td>.000131</td>
</tr>
<tr>
<td>40</td>
<td>.000673</td>
<td>.000359</td>
</tr>
<tr>
<td>45</td>
<td>.001295</td>
<td>.000754</td>
</tr>
<tr>
<td>50</td>
<td>.002082</td>
<td>.001333</td>
</tr>
<tr>
<td>55</td>
<td>.003061</td>
<td>.002178</td>
</tr>
</tbody>
</table>

### E. Service Retirement Rates (applied to both active and inactive members)

<table>
<thead>
<tr>
<th>Age</th>
<th>Male Entry Age Groups</th>
<th>Female Entry Age Groups</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ages 32 and under</td>
<td>Ages 33-47</td>
</tr>
<tr>
<td>40-44</td>
<td>.060</td>
<td>-</td>
</tr>
<tr>
<td>45-49</td>
<td>.060</td>
<td>-</td>
</tr>
<tr>
<td>50-52</td>
<td>.080</td>
<td>-</td>
</tr>
<tr>
<td>53</td>
<td>.080</td>
<td>.100</td>
</tr>
<tr>
<td>54</td>
<td>.080</td>
<td>.100</td>
</tr>
<tr>
<td>55-59</td>
<td>.140</td>
<td>.100</td>
</tr>
<tr>
<td>60</td>
<td>.200</td>
<td>.150</td>
</tr>
<tr>
<td>61</td>
<td>.250</td>
<td>.300</td>
</tr>
<tr>
<td>62</td>
<td>.320</td>
<td>.250</td>
</tr>
<tr>
<td>63</td>
<td>.320</td>
<td>.230</td>
</tr>
<tr>
<td>64</td>
<td>.320</td>
<td>.350</td>
</tr>
<tr>
<td>65</td>
<td>.320</td>
<td>.320</td>
</tr>
<tr>
<td>66-69</td>
<td>.220</td>
<td>.220</td>
</tr>
<tr>
<td>70-74</td>
<td>.200</td>
<td>.220</td>
</tr>
<tr>
<td>75 and over</td>
<td>1.000</td>
<td>1.000</td>
</tr>
</tbody>
</table>

**Note:** For cities without a 20-year/any age retirement provision, the rates for entry ages 32 and under are loaded by 20% for ages below 60.
F. Service Retiree Mortality Rates

For calculating the actuarial liability and the supplemental death contribution rates, the sex-distinct RP2000 Combined Healthy Mortality Table with no adjustment to the male rates and a one-year setforward for the female rates

G. Disabled Annuitant Mortality Rates

For calculating the actuarial liability and the supplemental death contribution rates, the sex-distinct RP2000 Disabled Retiree Mortality Table with a four-year setback for male rates and no adjustment for female rates

III. Methods and Assumptions

A. Valuation of Assets – For purposes of actuarial valuation, assets of the Supplemental Death Benefits Fund are valued at “fund value” (or fund balance) as these assets are pooled with those of the Pension Trust Fund under the provisions of the TMRS Act.

B. Actuarial Cost Method: For the Supplemental Death Benefit Fund for GASB purposes, the actuarial cost method used is the Projected Unit Credit actuarial cost method. Under this method, the member’s projected “other postemployment benefits” (OPEB) are assumed to accrue in equal portions each year over the member’s career. The actuarial present value of benefits allocated to a valuation year is called the normal cost. The actuarial present value of benefits allocated to all periods prior to the valuation year is called the actuarial accrued liability. The unfunded actuarial accrued liability is amortized over a constant 25-year amortization period as a level percentage of payroll.

The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees’ entire careers. As such, contributions are utilized to fund active member deaths on a pay-as-you-go basis; any excess contributions and investment income over payments then become net assets available for OPEB.
Definitions (Supplemental Death Benefits Fund)

1. **Actuarial gain (loss)** — A measure of the difference between actual experience and that expected based upon the actuarial assumptions, during the period between two actuarial valuation dates, as determined in accordance with the actuarial cost method used.

2. **Actuarial accrued liability** — The actuarial present value of benefits attributable to all periods prior to the valuation date.

3. **Actuarial present value** — The value of an amount or series of amounts payable or receivable at various times, determined as of a given date (the valuation date) by the application of the actuarial assumptions.

4. **Annual required contributions (ARC)** — The employer’s periodic required contributions to the OPEB plan, calculated in accordance with GASB parameters under Statement 43.

5. **Actuarial value of assets** — The value of cash, investments, and other property belonging to the plan, as used by the actuary for the purpose of an actuarial valuation. For this OPEB plan, assets are valued at “fund value” (or fund balance) as these assets are pooled with those of the TMRS Pension Trust Fund, under the provisions of the TMRS Act.

6. **Funded ratio** — The actuarial value of assets expressed as a percentage of the actuarial accrued liability.

7. **Funding policy** — The program for the amounts and timing of contributions to be made by plan members and employers to provide the benefits specified by an OPEB plan.

8. **Other post-employment benefits (OPEB)** — Post-employment benefits other than pension benefits. Specifically, for TMRS, the $7,500 supplemental death benefit payable to the retirees of municipalities that have elected to offer this benefit.

9. **Projected Unit Credit actuarial cost method** — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years based on years of service. Benefits are allocated equally to each year of service over the individual’s career from hire to retirement. Normal costs are based on the portion of the benefit allocated to the year following the valuation year. Accrued liabilities are based on benefits allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.

10. **Supplemental death contribution rate** — The actuarial present value of supplemental death benefits expected to be paid during the coming year, expressed as a percentage of the covered payroll. The benefits include those payable to both active and retired participants after retirement, under the provisions adopted by each municipality.

11. **Unfunded actuarial accrued liability** — The excess of the actuarial accrued liability over the actuarial value of assets.
## Definitions (Supplemental Death Benefits Fund)

**(Amounts in Millions of Dollars)**

<table>
<thead>
<tr>
<th>Annual Report Year</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (1) / (2)</th>
<th>Unfunded AAL (UAAL) (2) - (1)</th>
<th>Covered Payroll</th>
<th>UAAL Divided by Covered Payroll (4) / (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007*</td>
<td>$ 24.7</td>
<td>$ 113.6</td>
<td>21.7 %</td>
<td>$ 88.9</td>
<td>$ 2,853.5</td>
<td>3.1 %</td>
</tr>
<tr>
<td>2008(a)</td>
<td>26.1</td>
<td>120.9</td>
<td>21.6</td>
<td>94.8</td>
<td>2,985.0</td>
<td>3.2</td>
</tr>
<tr>
<td>2009</td>
<td>27.2</td>
<td>139.1</td>
<td>19.6</td>
<td>111.9</td>
<td>3,148.4</td>
<td>3.5</td>
</tr>
</tbody>
</table>

* New actuarial assumptions were used in the December 31, 2007 valuation.

(a) Covered payroll for 2008 has been updated from the previous year’s presentation to reflect actual payroll reported by the cities during the year.

Each city participating in TMRS may elect, by ordinance, to offer supplemental death benefits for their active employees, including or not including retirees. The aggregate numbers shown above reflect the aggregate condition of TMRS OPEB benefits.
### Summary of Actuarial Information

#### 1. Prior Service Liability
- **a. Present Members**
  - Abernathy: $80,956
  - Allen: $9,945,647
  - Addison: $7,775,540
  - Alamo: $2,054,381
  - Alamo Heights: $3,482,704
  - Albany: $28,456
- **b. Annuitants**
  - Abernathy: $132,983
  - Allen: $20,948,272
  - Addison: $5,051,154
  - Alamo: $5,090,555
  - Alamo Heights: $2,568,155
  - Albany: $5,867,645

#### 2. Current Service Liability (Present Members)
- $687,713

#### 3. Total Actuarial Accrued Liability: 1 + 2
- $687,713

#### 4. Actuarial Value of Assets
- $435,509

#### 5. Unfunded/(Overfunded) Actuarial Accrued Liability: 3 - 4
- $252,204

#### 6. Funded Ratio: 4 / 3
- 63.3%

#### 7. Annual Payroll
- $466,486

### City Contribution Rates for 2011

#### Retirement
- **Normal Cost**
  - Abernathy: 3.43%
  - Allen: 9.80%
  - Addison: 10.33%
  - Alamo: 5.55%
  - Alamo Heights: 3.35%
  - Albany: 2.01%
- **Prior Service**
  - Abernathy: 3.73%
  - Allen: 6.61%
  - Addison: 4.47%
  - Alamo: 3.19%
  - Alamo Heights: 0.64%
  - Albany: 0.92%
- **Total Retirement**
  - Abernathy: 7.16%
  - Allen: 16.41%
  - Addison: 14.80%
  - Alamo: 8.74%
  - Alamo Heights: 3.99%
  - Albany: 2.93%
- **Supplemental Death**
  - Abernathy: 0.40%
  - Allen: 0.30%
  - Addison: 0.21%
  - Alamo: 0.24%
  - Alamo Heights: 0.20%
  - Albany: 0.44%
- **Total Rate**
  - Abernathy: 7.56%
  - Allen: 16.71%
  - Addison: 15.01%
  - Alamo: 8.98%
  - Alamo Heights: 4.33%
  - Albany: 3.24%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Abernathy: N/A
- Allen: N/A
- Addison: N/A
- Alamo: N/A
- Alamo Heights: N/A
- Albany: 7.50%

#### Statutory Maximum Rate (Total Retirement Only)
- Abernathy: 7.50%
- Allen: N/A
- Addison: 15.50%
- Alamo: 9.50%
- Alamo Heights: N/A
- Albany: 7.50%

### ADDITIONAL INFORMATION

#### GASB 25 Equivalent Single Amortization Period as of 1/2011
- Abernathy: 23.2 years
- Allen: 28.0 years
- Addison: 28.0 years
- Alamo: 28.0 years
- Alamo Heights: 22.8 years
- Albany: 23.1 years

#### Number of annuitants
- Abernathy: 7
- Allen: 607
- Addison: 112
- Alamo: 10
- Alamo Heights: 54
- Albany: 0

#### Number of active contributing members
- Abernathy: 14
- Allen: 989
- Addison: 259
- Alamo: 109
- Alamo Heights: 96
- Albany: 6

#### Number of inactive members
- Abernathy: 9
- Allen: 375
- Addison: 135
- Alamo: 78
- Alamo Heights: 48
- Albany: 2

#### Average age of contributing members
- Abernathy: 39.2 years
- Allen: 43.6 years
- Addison: 42.0 years
- Alamo: 40.7 years
- Alamo Heights: 51.4 years
- Albany: 45.5 years

#### Average length of service of contributing members
- Abernathy: 9.1 years
- Allen: 10.2 years
- Addison: 12.3 years
- Alamo: 9.1 years
- Alamo Heights: 11.2 years
- Albany: 6.4 years

### Summary of Actuarial Information

#### 1. Prior Service Liability
- **a. Present Members**
  - Aledo: $5,904
  - Alice: $4,775,145
  - Allyn: $20,165,266
  - Alupon: $2,796
  - Alvard: $52,372
  - Alvo: $640,302
- **b. Annuitants**
  - Aledo: $39,115
  - Alice: $3,483,932
  - Allyn: $6,036,624
  - Alupon: $54,254
  - Alvard: $91,527
  - Alvo: $420,878

#### 2. Current Service Liability (Present Members)
- $351,896

#### 3. Total Actuarial Accrued Liability: 1 + 2
- $351,896

#### 4. Actuarial Value of Assets
- $232,882

#### 5. Unfunded/(Overfunded) Actuarial Accrued Liability: 3 - 4
- $119,014

#### 6. Funded Ratio: 4 / 3
- 66.2%

#### 7. Annual Payroll
- $455,435
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - Present Members
     - Alvin: $6,308,077
     - Anahuac: $59,838,146
     - Andrews: $1,203
     - Angleton: $87,393
     - Alpine: $2,245,586
   - Annuitants
     - Alvin: $5,358
     - Anahuac: $57,803,572
     - Andrews: $114,669
     - Angleton: $50,364
     - Alpine: $2,232,605

2. Current Service Liability (Present Members)
   - Alvin: $28,959,184
   - Anahuac: $137,088
   - Andrews: $177,218
   - Angleton: $628,485
   - Alpine: $14,059,862

3. Total Actuarial Accrued Liability: (1) + (2)
   - Alvin: $35,367,261
   - Anahuac: $194,895
   - Andrews: $191,082
   - Angleton: $1,036,278
   - Alpine: $19,702,955

4. Actuarial value of assets
   - Alvin: $18,794,261
   - Anahuac: $95,331
   - Andrews: $64,000
   - Angleton: $467,068
   - Alpine: $9,573,275

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Alvin: $10,164,923
   - Anahuac: $41,757
   - Andrews: $113,218
   - Angleton: $161,417
   - Alpine: $2,486,587

6. Funded Ratio: (4) / (3)
   - Alvin: 64.9%
   - Anahuac: 69.5%
   - Andrews: 53.0%
   - Angleton: 36.1%
   - Alpine: 74.3%

7. Annual Payroll
   - Alvin: $8,820,498
   - Anahuac: $219,110
   - Andrews: $145,654
   - Angleton: $380,347
   - Alpine: $2,795,065

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 10.48%
- Prior Service: 7.16%
- Total Retirement: 17.64%
- Supplemental Death: 0.22%
- Total Rate: 17.86%

#### Supplemental Death
- Rate: 0.22%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Rate: 14.51%

#### Statutory Maximum Rate (Total Retirement Only)
- Total Rate: 13.50%

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.0 years
- Number of annuitants: 67
- Number of active contributing members: 207
- Average age of contributing members: 41.0 years
- Average length of service of contributing members: 8.9 years
### Actuarial Valuation of Participating Municipalities

#### Summary of Actuarial Information

1. **Prior Service Liability**
   - **Present Members**
     - Arp: $68,414
     - Aspermont: $80,915
     - Athens: $244,819
     - Atlanta: $297,320
     - Aubrey: $18,097
     - Avenger: $2,192,098
     - Azle: $0
     - Total: $394,148
   - **Annuitants**
     - Arp: $80,915
     - Aspermont: $0
     - Athens: $4,257,327
     - Atlanta: $659,882
     - Aubrey: $0
     - Avenger: $0
     - Azle: $1,125,918
     - Total: $6,613,223
   - **Total Actuarial Accrued Liability**: $394,148 + $6,613,223 = $9,931,371

2. **Current Service Liability (Present Members)**
   - Arp: $244,819
   - Aspermont: $307,367
   - Athens: $8,166,672
   - Atlanta: $1,453,717
   - Aubrey: $1,025,360
   - Avenger: $33,419
   - Azle: $6,613,223
   - Total: $18,097

3. **Total Actuarial Accrued Liability**: $244,819 + $307,367 + $8,166,672 + $1,453,717 + $1,025,360 + $33,419 + $6,613,223 = $22,659,670

4. **Actuarial Value of Assets**: $324,369 + $439,422 + $8,935,739 + $1,867,006 + $1,121,523 + $41,253 + $6,958,699 = $18,097

5. **Unfunded/(Overfunded) Actuarial Accrued Liability**: $394,148 + $6,613,223 - $324,369 - $439,422 - $3,121,739 - $1,793,006 - $1,121,523 - $41,253 - $6,958,699 = $792,664

6. **Funded Ratio**: $324,369 / $18,097 = 113.1%

7. **Annual Payroll**: $229,365 + $190,807 + $5,529,429 + $1,453,017 + $1,426,635 + $25,146 + $4,914,511 = $22,663,572

#### City Contribution Rates for 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Retirement Normal Cost</th>
<th>Retirement Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution, Incl. Supplemental Death)</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arp</td>
<td>4.09%</td>
<td>1.89%</td>
<td>5.98%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>7.50%</td>
</tr>
<tr>
<td>Aspermont</td>
<td>3.75%</td>
<td>-1.84%</td>
<td>1.91%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>7.50%</td>
</tr>
<tr>
<td>Athens</td>
<td>11.73%</td>
<td>10.28%</td>
<td>22.01%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>7.50%</td>
</tr>
<tr>
<td>Atlanta</td>
<td>4.65%</td>
<td>3.39%</td>
<td>8.04%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>7.50%</td>
</tr>
<tr>
<td>Aubrey</td>
<td>2.13%</td>
<td>-0.47%</td>
<td>1.66%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>9.50%</td>
</tr>
<tr>
<td>Avenger</td>
<td>7.00%</td>
<td>-2.16%</td>
<td>4.84%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>9.50%</td>
</tr>
<tr>
<td>Azle</td>
<td>7.48%</td>
<td>3.76%</td>
<td>11.24%</td>
<td></td>
<td></td>
<td>N/A</td>
<td>12.50%</td>
</tr>
</tbody>
</table>

**GASB 25 Equivalent Single Amortization Period as of 1/2011**: 22.9 years

**Number of annuitants**: 3, 0, 42, 11, 5, 0, 44

**Number of active contributing members**: 7, 7, 121, 45, 52, 1, 105

**Number of inactive members**: 5, 83, 45, 13, 78, 0, 76

**Average age of contributing members**: 42.9 years, 50.8 years, 41.3 years, 47.5 years, 36.3 years, 56.0 years, 40.5 years

**Average length of service of contributing members**: 9.2 years, 13.8 years, 10.0 years, 10.3 years, 4.7 years, 10.1 years, 8.1 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - Bartlett: $22,989
      - Bartonville: $2,738
      - Bastrop: $1,664,984
      - Bay City: $2,150,141
      - Bayou Vista: $3,972
      - Baytown: $27,758,683
      - Beaumont: $36,326,809
   b. Annuitants
      - Bartlett: $111,260
      - Bartonville: 0
      - Bastrop: $352,730
      - Bay City: $4,732,315
      - Bayou Vista: $186,649
      - Baytown: $148,069,404
      - Beaumont: $145,792,769

2. Current Service Liability (Present Members)
   - Bartlett: $176,594
   - Bartonville: $355,008
   - Bastrop: $6,777,032
   - Bay City: $17,718,960
   - Bayou Vista: $196,621
   - Baytown: $148,069,404
   - Beaumont: $145,792,769

3. Total Actuarial Accrued Liability: (1) + (2)
   - Bartlett: $310,843
   - Bartonville: $355,008
   - Bastrop: $6,777,032
   - Bay City: $17,718,960
   - Bayou Vista: $196,621
   - Baytown: $148,069,404
   - Beaumont: $145,792,769

4. Actuarial value of assets
   - Bartlett: $434,933
   - Bartonville: $192,698
   - Bastrop: $4,607,917
   - Bay City: $11,981,037
   - Bayou Vista: $173,170
   - Baytown: $87,984,697
   - Beaumont: $87,984,697

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Bartlett: ($124,090)
   - Bartonville: $162,310
   - Bastrop: $2,169,115
   - Bay City: $5,737,923
   - Bayou Vista: $174,51
   - Baytown: $33,013,858
   - Beaumont: $44,409,536

6. Funded Ratio: (4) / (3)
   - Bartlett: 139.9%
   - Bartonville: 54.3%
   - Bastrop: 68.0%
   - Bay City: 67.6%
   - Bayou Vista: 90.8%
   - Baytown: 59.3%
   - Beaumont: 63.6%

7. Annual Payroll
   - Bartlett: $538,070
   - Bartonville: $260,308
   - Bastrop: $4,128,074
   - Bay City: $6,080,615
   - Bayou Vista: $359,435
   - Baytown: $36,371,560
   - Beaumont: $54,918,192

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th></th>
<th>Retirement</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution, Incl. Supplemental Death)</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
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<td>Bartlett</td>
<td>Normal Cost</td>
<td>2.08%</td>
<td>4.50%</td>
<td>6.99%</td>
<td>7.66%</td>
<td>3.85%</td>
<td>139.9%</td>
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<td>Prior Service</td>
<td>-1.59%</td>
<td>4.22%</td>
<td>5.81%</td>
<td>6.13%</td>
<td>3.94%</td>
<td>94.5%</td>
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<td>Total Retirement</td>
<td>0.49%</td>
<td>8.72%</td>
<td>10.24%</td>
<td>14.16%</td>
<td>4.26%</td>
<td>20.42%</td>
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<td>Supplemental Death</td>
<td>0.12%</td>
<td>0.21%</td>
<td>0.33%</td>
<td>0.41%</td>
<td>0.20%</td>
<td>0.00%</td>
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<tr>
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<td>0.61%</td>
<td>8.93%</td>
<td>9.54%</td>
<td>10.15%</td>
<td>4.70%</td>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>Bartonville</td>
<td>Normal Cost</td>
<td>3.66%</td>
<td>5.91%</td>
<td>3.08%</td>
<td>13.90%</td>
<td>9.18%</td>
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<td>Prior Service</td>
<td>3.11%</td>
<td>1.17%</td>
<td>-1.16%</td>
<td>11.92%</td>
<td>2.76%</td>
<td>0.37%</td>
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<td>Total Retirement</td>
<td>6.77%</td>
<td>7.08%</td>
<td>1.92%</td>
<td>15.82%</td>
<td>2.67%</td>
<td>15.68%</td>
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<td>Supplemental Death</td>
<td>0.00%</td>
<td>0.20%</td>
<td>0.20%</td>
<td>0.33%</td>
<td>0.16%</td>
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<td>Total Rate</td>
<td>6.77%</td>
<td>7.28%</td>
<td>1.92%</td>
<td>26.80%</td>
<td>12.27%</td>
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<td>Phase-In Rate (Minimum Contribution, Incl. Supplemental Death)</td>
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<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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</table>

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011**
- Bartlett: 23.2 years
- Bartonville: 24.0 years
- Bastrop: 28.3 years
- Bay City: 28.2 years
- Bayou Vista: 22.6 years
- Baytown: 28.1 years
- Beaumont: 27.9 years

**Number of annuitants**
- Bartlett: 4
- Bartonville: 0
- Bastrop: 28
- Bay City: 79
- Bayou Vista: 0
- Baytown: 320
- Beaumont: 597

**Number of active contributing members**
- Bartlett: 15
- Bartonville: 7
- Bastrop: 102
- Bay City: 175
- Bayou Vista: 8
- Baytown: 202
- Beaumont: 1,072

**Number of inactive members**
- Bartlett: 19
- Bartonville: 3
- Bastrop: 44
- Bay City: 76
- Bayou Vista: 6
- Baytown: 311
- Beaumont: 3,11

**Average age of contributing members**
- Bartlett: 38.4 years
- Bartonville: 47.2 years
- Bastrop: 41.1 years
- Bay City: 44.6 years
- Bayou Vista: 49.0 years
- Baytown: 40.5 years
- Beaumont: 44.5 years

**Average length of service of contributing members**
- Bartlett: 2.6 years
- Bartonville: 18.8 years
- Bastrop: 8.0 years
- Bay City: 9.0 years
- Bayou Vista: 9.1 years
- Baytown: 12.1 years
- Beaumont: 9.9 years
### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
- a. Present Members $1,330,684
- b. Annuitants 681,682
- c. Total Prior Service Liability $2,012,366

**2. Current Service Liability (Present Members)**
- $7,174,969

**3. Total Actuarial Accrued Liability:**
- (1) + (2) $9,187,335

**4. Actuarial value of assets**
- $6,983,507

**5. Unfunded/(overfunded) actuarial accrued liability:**
- (3) - (4) $2,203,828

**6. Funded Ratio:**
- (4) / (3) 76.0%

**7. Annual Payroll**
- $5,758,326

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost 5.85%
- Prior Service 2.38%
- Total Retirement 8.23%
- Suppamental Death 0.27%
- Total Rate 8.50%

**Phase-In Rate**
- Minimum Contribution, Incl. Supplemental Death 8.04%

**Statutory Maximum Rate**
- Total Retirement Only 11.50%

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.0 years
- Number of annuitants: 53
- Number of active contributing members: 149
- Average age of contributing members: 41.6 years
- Average length of service of contributing members: 8.3 years

---

### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
- a. Present Members $159,425
- b. Annuitants 320,116
- c. Total Prior Service Liability $479,541

**2. Current Service Liability (Present Members)**
- $939,716

**3. Total Actuarial Accrued Liability:**
- (1) + (2) $1,419,257

**4. Actuarial value of assets**
- $1,172,393

**5. Unfunded/(overfunded) actuarial accrued liability:**
- (3) - (4) $246,864

**6. Funded Ratio:**
- (4) / (3) 82.6%

**7. Annual Payroll**
- $661,660

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost 4.92%
- Prior Service 2.32%
- Total Retirement 7.24%
- Suppamental Death 0.22%
- Total Rate 7.46%

**Phase-In Rate**
- Minimum Contribution, Incl. Supplemental Death N/A

**Statutory Maximum Rate**
- Total Retirement Only 11.50%

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.0 years
- Number of annuitants: 11
- Number of active contributing members: 24
- Average age of contributing members: 41.7 years
- Average length of service of contributing members: 8.3 years
### Texas Municipal Retirement System

**Actuarial Valuation of Participating Municipalities - December 31, 2009**

**SUMMARY OF ACTUARIAL INFORMATION**

1. **Prior Service Liability**
   - a. Present Members
   - b. Annuitants

2. **Current Service Liability (Present Members)**
   - 47,398
   - 6,519,917
   - 153,200
   - 11,357,131
   - 110,412
   - 5,183,253
   - 287,583

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - $59,924
   - $8,240,234
   - $302,460
   - $20,316,146
   - $188,601
   - $7,666,295
   - $364,322

4. **Actuarial value of assets**
   - 116,139
   - 7,055,118
   - 302,727
   - 10,534,156
   - 207,373
   - 5,323,911
   - 340,643

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - ($56,215)
   - $1,185,116
   - ($267)
   - $9,781,990
   - ($18,772)
   - $2,342,384
   - $23,679

6. **Funded Ratio: (4) / (3)**
   - 193.8%
   - 85.6%
   - 100.1%
   - 51.9%
   - 110.0%
   - 69.4%
   - 93.5%

7. **Annual Payroll**
   - $189,524
   - $4,584,164
   - $326,191
   - $5,637,083
   - $173,964
   - $3,213,765
   - $411,563

**CITY CONTRIBUTION RATES FOR 2011**

**Retirement**
   - Normal Cost
   - Prior Service
   - Total Retirement
   - Supplemental Death
   - Total Rate

**Supplemental Death**
   - 0.22%
   - 0.00%
   - 0.17%
   - 0.26%
   - 0.41%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
   - N/A
   - 4.43%
   - 17.22%
   - N/A

**Statutory Maximum Rate (Total Retirement Only)**
   - 7.50%
   - 10.50%
   - 11.50%

**ADDITIONAL INFORMATION**

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - 25.7 years
  - 23.0 years
  - 3.8 years
  - 3.1 years

- **Average age of contributing members**
  - 38.6 years
  - 40.7 years
  - 37.0 years
  - 3.1 years

- **Average length of service of contributing members**
  - 3.1 years
  - 9.2 years
  - 5.3 years
  - 9.2 years
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<tr>
<td>a. Present Members</td>
<td>$385,311</td>
<td>$486,637</td>
<td>$836,924</td>
<td>$48,368,038</td>
<td>$13,874,256</td>
<td>$4,579,751</td>
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<td>b. Annuitants</td>
<td>0</td>
<td>185,564</td>
<td>2,244,470</td>
<td>117,595,359</td>
<td>46,474,155</td>
<td>16,349,610</td>
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<tr>
<td>$174,412</td>
<td>$2,683,190</td>
<td>$8,982,122</td>
<td>$190,194,943</td>
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<td>Actuarial value of assets</td>
<td>126,586</td>
<td>2,158,235</td>
<td>5,548,424</td>
<td>116,802,160</td>
<td>48,992,937</td>
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<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$300,000</td>
<td>$3,840,706</td>
<td>$14,530,546</td>
<td>$376,996,496</td>
<td>$126,467,429</td>
<td>$81,870,571</td>
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<td>Funded Ratio: (4) / (3)</td>
<td>80.4%</td>
<td>80.4%</td>
<td>61.8%</td>
<td>61.4%</td>
<td>64.1%</td>
<td>66.3%</td>
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<tr>
<td>Annual Payroll</td>
<td>$115,531</td>
<td>$833,354</td>
<td>$2,823,710</td>
<td>$50,482,815</td>
<td>$21,490,418</td>
<td>$8,252,883</td>
</tr>
</tbody>
</table>

**CITY CONTRIBUTION RATES FOR 2011**

| | Retirement | | | | | |
| | Normal Cost | 3.68% | 6.44% | 7.79% | 13.32% | 10.03% | 10.22% | 7.92% |
| | Prior Service | 1.85% | 3.90% | 7.56% | 9.02% | 7.65% | 6.73% | 1.97% |
| | Total Retirement | 5.53% | 10.34% | 15.35% | 22.38% | 17.99% | 16.79% | 9.89% |
| | Supplemental Death | 0.27% | 0.20% | 0.00% | 0.21% | 0.00% | 0.00% | 0.00% |
| | Total Rate | 5.80% | 10.54% | 15.35% | 22.57% | 18.20% | 16.99% | 9.89% |
| | Phase-In Rate (Minimum Contribution), Incl. Supplemental Death | N/A | 8.88% | 13.47% | 18.87% | 14.39% | 14.48% | N/A |
| | Statutory Maximum Rate (Total Retirement Only) | N/A | 11.50% | N/A | N/A | N/A | N/A | N/A |

**ADDITIONAL INFORMATION**

| | 23.0 years | 28.2 years | 28.0 years | 28.1 years | 27.9 years | 23.6 years | 23.6 years | 23.6 years |
| Number of annuitants | 0 | 6 | 44 | 334 | 194 | 72 | 5 |
| Number of active contributing members | 4 | 31 | 82 | 1,102 | 480 | 227 | 10 |
| Number of inactive members | 1 | 30 | 29 | 178 | 70 | 58 | 4 |
| Average age of contributing members | 48.6 years | 41.6 years | 42.1 years | 42.1 years | 41.1 years | 43.0 years | 46.9 years |
| Average length of service of contributing members | 18.5 years | 5.2 years | 9.5 years | 10.8 years | 10.9 years | 9.1 years | 70 years |
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $196,505 $382,846 $592,746 $11,923,703 $2,132,922 $4,610 $445
   b. Annuitants 0 70,047 1,841,360 4,838,597 1,478,264 164,237 48,031

2. Current Service Liability (Present Members) 701,336 1,006,153 4,622,712 25,733,805 6,686,913 224,465 90,812

3. Total Actuarial Accrued Liability: (1) + (2) $897,841 $1,459,046 $7,056,818 $42,496,105 $10,298,099 $393,312 $139,288

4. Actuarial value of assets 560,722 1,426,002 4,473,099 26,743,000 7,336,977 372,146 113,751

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $337,119 $33,044 $2,583,719 $15,753,105 $2,961,122 $21,166 $25,537

6. Funded Ratio: (4) / (3) 62.5% 97.7% 63.4% 62.9% 71.2% 94.6% 81.7%


### CITY CONTRIBUTION RATES FOR 2011

- **Retirement**
  - Normal Cost 5.44% 10.51% 7.97% 9.70% 8.07% 1.70% 3.08%
  - Prior Service 2.13% 0.41% 7.47% 6.04% 3.94% 0.28% 0.46%
  - Total Retirement 7.57% 10.92% 15.44% 15.74% 12.01% 1.98% 3.54%

- **Supplemental Death**
  - 0.15% 0.34% 0.28% 0.17% 0.28% 0.13%

- **Total Rate**
  - 7.72% 11.26% 15.72% 15.91% 12.23% 2.26% 3.67%

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
  - N/A N/A N/A 14.02% 11.10% N/A N/A

- **Statutory Maximum Rate (Total Retirement Only)**
  - N/A N/A N/A 13.50% 13.50% 7.50% N/A

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - 23.4 years 29.1 years 23.0 years 28.2 years 28.1 years 22.0 years 20.9 years

- **Number of annuitants**
  - 1 4 40 56 31 8 1

- **Number of active contributing members**
  - 22 7 73 290 117 18 10

- **Number of inactive members**
  - 7 4 21 106 72 18 8

- **Average age of contributing members**
  - 41.9 years 47.6 years 43.8 years 41.4 years 42.4 years 44.2 years 40.9 years

- **Average length of service of contributing members**
  - 8.7 years 13.8 years 9.2 years 10.2 years 7.2 years 6.2 years 3.2 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $823,406 $9,490 $626,186 $828,961 $1,640,551 $2,103,993 $18,436
   b. Annuitants 536,368 0 834,508 444,148 1,030,569 2,725,491 1,059

2. Current Service Liability (Present Members) 4,055,397 102,616 1,695,824 858,229 2,503,200 7,892,933 74,729

3. Total Actuarial Accrued Liability: (1) + (2) $5,415,171 $112,106 $3,156,518 $2,131,338 $5,174,320 $12,722,417 $94,224

4. Actuarial value of assets 4,324,350 144,309 1,712,734 1,396,439 3,152,021 8,245,929 86,693

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $1,090,821 ($32,203) $1,443,784 $734,899 $2,022,299 $4,476,488 $7,531

6. Funded Ratio: (4) / (3) 79.9% 128.7% 54.3% 65.5% 60.9% 64.8% 92.0%

7. Annual Payroll $1,970,581 $272,219 $1,200,760 $723,444 $2,311,292 $3,171,707 $46,973

### CITY CONTRIBUTION RATES FOR 2011

- **Retirement**
  - Normal Cost 7.85% 2.13% 4.60% 9.43% 9.95% 10.85% 5.31%
  - Prior Service 3.44% -0.82% 7.48% 6.33% 5.44% 8.75% 1.99%
  - Total Retirement 11.29% 1.31% 12.08% 15.76% 15.39% 19.60% 6.40%

- **Supplemental Death**
  - 0.31% 0.20% 0.42% 0.38% 0.19% 0.16%

- **Total Rate**
  - 11.60% 1.51% 12.50% 15.94% 15.58% 19.79% 6.56%

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
  - 10.12% N/A 10.45% 13.80% 13.80% 16.41% N/A

- **Statutory Maximum Rate (Total Retirement Only)**
  - 11.50% N/A N/A N/A N/A N/A 7.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - 28.0 years 23.0 years 28.0 years 27.9 years 28.0 years 28.1 years 23.8 years

- **Number of annuitants**
  - 16 10 26 106 72 31 1

- **Number of active contributing members**
  - 45.8 years 46.3 years 47.7 years 38.1 years 42.8 years 41.4 years 49.5 years

- **Average length of service of contributing members**
  - 10.1 years 4.6 years 13.3 years 6.7 years 7.7 years 10.1 years 8.9 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $879,688 $24,952,511 $2,722,239 $1,483,275 $577,363 $12,750,590 $5,855,776
   b. Annuitants 681,135 21,096,660 1,933,328 1,395,092 1,499,542 3,552,974 2,889,797


3. Total Actuarial Accrued Liability: (1) + (2) $4,002,584 $48,781,095 $4,517,571 $5,189,348 $3,823,805 $46,102,695 $38,014,573

4. Actuarial value of assets 2,772,586 161,328,186 7,908,749 5,076,075 2,245,502 31,571,105 22,143,037

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $127,998 $27,452,909 $1,608,822 $2,113,273 $1,578,303 $14,531,590 $6,871,536

6. Funded Ratio: (4) / (3) 0.698 0.693 0.182 0.969 0.602 0.668 0.660

7. Annual Payroll $1,007,155 $47,701,199 $3,928,867 $2,674,416 $1,408,874 $17,587,417 $17,822,137

### CITY CONTRIBUTION RATES FOR 2011

Retirement
   Normal Cost 6.30% 10.89% 11.31% 8.51% 6.06% 10.47% 7.33%
   Prior Service 3.91% 5.39% 10.86% 6.84% 3.81% 5.65% 2.44%
   Total Retirement 10.21% 16.28% 22.17% 15.35% 10.67% 16.12% 9.77%

Supplemental Death
   0.33% 0.00% 0.25% 0.21% 0.43% 0.18% 0.16%
   Total Rate 10.54% 16.28% 22.42% 15.56% 10.30% 16.30% 9.93%

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   7.94% N/A 18.49% 12.68% 8.86% N/A 14.75%
   Statutory Maximum Rate (Total Retirement Only) 9.50% N/A N/A N/A 11.50% N/A 13.50%

### ADDITIONAL INFORMATION

GASB 25 Equivalent Single Amortization Period as of 1/2011 27.7 years 38.0 years 27.9 years 27.9 years 28.1 years 28.0 years 23.3 years

Number of annuitants 15 329 51 33 14 74 38

Number of active contributing members 40 810 87 60 35 323 350

Number of inactive members 4 488 32 20 38 131 147

Average age of contributing members 46.5 years 43.2 years 40.8 years 41.1 years 47.1 years 41.1 years 39.4 years

Average length of service of contributing members 11.4 years 11.4 years 8.1 years 11.4 years 12.1 years 9.4 years 8.5 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $0 $1,715,754 $91,909 $192,610 $43,639 $9,044 $6,752
   b. Annuitants 0 1,256,292 0 56,024 13,259 0 32,859

2. Current Service Liability (Present Members) 1,709,146 3,226,389 245,334 70,759 190,859 255,382 122,107

3. Total Actuarial Accrued Liability: (1) + (2) $1,709,146 $6,198,435 $337,243 $319,393 $247,757 $264,426 $161,718

4. Actuarial value of assets 1,657,639 3,404,371 300,298 69,727 215,575 269,795 134,552

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $51,507 $2,794,064 $36,945 $249,666 $32,182 ($5,369) $27,166

6. Funded Ratio: (4) / (3) 97.0% 54.9% 89.0% 21.8% 87.0% 102.0% 83.2%

7. Annual Payroll $2,136,703 $2,448,820 $177,269 $505,543 $198,325 $34,945 $251,383

### CITY CONTRIBUTION RATES FOR 2011

Retirement
   Normal Cost 5.01% 9.70% 4.97% 3.92% 5.43% 12.47% 3.78%
   Prior Service 0.15% 7.09% 1.48% 3.42% 0.10% -1.05% 0.75%
   Total Retirement 5.16% 16.79% 6.45% 7.34% 5.53% 12.47% 4.52%

Supplemental Death 0.18% 0.26% 0.00% 0.34% 0.60% 0.50%
   Total Rate 5.34% 17.05% 6.45% 7.68% 6.63% 12.57% 4.28%

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death N/A 13.92% N/A N/A 5.74% N/A N/A
   Statutory Maximum Rate (Total Retirement Only) 13.50% N/A 9.50% N/A N/A N/A N/A

### ADDITIONAL INFORMATION

GASB 25 Equivalent Single Amortization Period as of 1/2011 27.9 years 28.0 years 22.1 years 23.0 years 28.1 years 23.6 years 23.0 years

Number of annuitants 1 26 0 1 1 0 2

Number of active contributing members 41 71 5 15 8 3 8

Number of inactive members 17 14 0 3 3 1 0

Average age of contributing members 39.4 years 41.6 years 40.6 years 47.7 years 41.9 years 55.2 years 54.5 years

Average length of service of contributing members 6.5 years 9.5 years 13.9 years 59.7 years 9.7 years 17.3 years 6.4 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

#### Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

#### Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Coahoma</th>
<th>Cockrell Hill</th>
<th>Coleman</th>
<th>College Station</th>
<th>Collegeville</th>
<th>Collinsville</th>
<th>Colemanville</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$10,889</td>
<td>$399,736</td>
<td>$1,822,037</td>
<td>$56,580,441</td>
<td>$7,321,264</td>
<td>$15,693</td>
<td>$17,570</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>358,102</td>
<td>904,116</td>
<td>1,243,404</td>
<td>16,095,809</td>
<td>2,099,880</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>213,948</td>
<td>1,072,270</td>
<td>3,958,177</td>
<td>96,228,066</td>
<td>23,446,035</td>
<td>267,495</td>
<td>58,384</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$260,669</td>
<td>$1,376,122</td>
<td>$7,123,618</td>
<td>$148,904,236</td>
<td>$32,867,149</td>
<td>283,188</td>
<td>$75,945</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>238,811</td>
<td>1,868,895</td>
<td>4,255,443</td>
<td>97,331,034</td>
<td>24,573,182</td>
<td>298,935</td>
<td>65,274</td>
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<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$21,858</td>
<td>($492,773)</td>
<td>$2,868,175</td>
<td>$51,573,202</td>
<td>($15,747)</td>
<td>105,680</td>
<td>$10,680</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>91.6%</td>
<td>135.8%</td>
<td>59.7%</td>
<td>65.4%</td>
<td>74.8%</td>
<td>105.6%</td>
<td>85.9%</td>
</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$171,552</td>
<td>$1,160,258</td>
<td>$2,218,704</td>
<td>$43,071,892</td>
<td>$10,436,244</td>
<td>$261,317</td>
<td>$137,445</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- **Normal Cost**: 4.86% 5.59% 10.54% 11.43% 11.09% 3.73% 3.12%
- **Prior Service**: 0.88% -2.65% 8.02% 7.43% 4.94% -0.42% 0.54%
- **Total Retirement**: 5.74% 2.94% 18.56% 18.86% 16.03% 3.31% 3.66%

#### Supplemental Death
- **Total Rate**: 6.07% 3.11% 18.56% 18.86% 16.23% 3.85% 3.74%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- N/A 2.42% 16.33% 15.31% 14.43% N/A 8.50%

#### Statutory Maximum Rate (Total Retirement Only)
- 11.50% 13.50% N/A N/A 13.50% 8.50% N/A

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 23.1 years 27.8 years 28.1 years 28.1 years 28.0 years 22.8 years 22.9 years
- **Number of annuitants**: 4 6 37 223 44 0 0
- **Number of active contributing members**: 5 36 71 841 181 7 4
- **Number of inactive members**: 4 35 29 343 86 1 0
- **Average age of contributing members**: 45.4 years 38.6 years 45.0 years 40.2 years 43.3 years 52.5 years 35.4 years
- **Average length of service of contributing members**: 6.6 years 5.1 years 9.4 years 10.8 years 34.0 years 22.9 years 7.8 years

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### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Colorado City</th>
<th>Columbus</th>
<th>Comanche</th>
<th>Commerce</th>
<th>Conroe</th>
<th>Converse</th>
<th>Cooper</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$395,050</td>
<td>$896,091</td>
<td>$250,465</td>
<td>$750,899</td>
<td>$14,172,052</td>
<td>$3,334,105</td>
<td>$248,632</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>410,411</td>
<td>377,153</td>
<td>332,724</td>
<td>912,715</td>
<td>8,229,713</td>
<td>1,084,637</td>
<td>70,345</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>1,778,697</td>
<td>2,477,762</td>
<td>1,343,170</td>
<td>3,550,698</td>
<td>39,862,934</td>
<td>7,795,903</td>
<td>690,508</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$2,584,158</td>
<td>$3,751,006</td>
<td>$1,925,909</td>
<td>$5,214,012</td>
<td>$62,264,699</td>
<td>$12,214,645</td>
<td>$861,349</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$475,748</td>
<td>$1,294,700</td>
<td>$522,808</td>
<td>$1,737,061</td>
<td>$23,375,458</td>
<td>$4,365,832</td>
<td>$170,841</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>81.6%</td>
<td>67.9%</td>
<td>72.9%</td>
<td>66.7%</td>
<td>62.5%</td>
<td>64.7%</td>
<td>80.2%</td>
</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$1,296,309</td>
<td>$1,380,148</td>
<td>$869,950</td>
<td>$2,854,363</td>
<td>$20,744,505</td>
<td>$5,486,792</td>
<td>$400,286</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

- **Normal Cost**: 6.82% 9.09% 4.82% 6.31% 10.91% 9.22% 6.06%
- **Prior Service**: 2.90% 5.39% 3.75% 3.78% 7.01% 4.86% 2.65%
- **Total Retirement**: 9.11% 14.53% 8.57% 10.09% 17.92% 14.08% 8.71%

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**: 7.64% 12.30% 7.02% 8.98% 15.04% 11.95% 8.64%
- **Statutory Maximum Rate (Total Retirement Only)**: 12.50% 12.50% 7.50% 11.50% N/A 13.50% 8.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 27.8 years 27.9 years 28.0 years 28.1 years 28.1 years 28.1 years 28.1 years
- **Number of annuitants**: 20 15 15 38 98 22 2
- **Number of active contributing members**: 45 39 27 86 384 154 14
- **Number of inactive members**: 42 30 12 55 91 85 2
- **Average age of contributing members**: 42.5 years 47.6 years 46.6 years 43.4 years 41.2 years 38.4 years 45.8 years
- **Average length of service of contributing members**: 6.2 years 8.7 years 11.3 years 7.5 years 9.9 years 6.8 years 11.5 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: \((1) + (2)\)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: \((3) - (4)\)

6. Funded Ratio: \((4) / (3)\)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

- **Retirement**
  - Normal Cost
  - Prior Service
  - Total Retirement
  - Supplemental Death
  - Total Rate
  - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
  - Statutory Maximum Rate (Total Retirement Only)

- **Supplemental Death**

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: \((1) + (2)\)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: \((3) - (4)\)

6. Funded Ratio: \((4) / (3)\)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

- **Retirement**
  - Normal Cost
  - Prior Service
  - Total Retirement
  - Supplemental Death
  - Total Rate
  - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
  - Statutory Maximum Rate (Total Retirement Only)

- **Supplemental Death**

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
# SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      Crowley: $2,107,213  Cristal City: $0  Cuero: $1,182,593  Daisetta: $25,556  Dalhart: $153,416  Delia: $0  Delbarton: $149,773
   b. Annuitants
      Crowley: 386,058  Cristal City: 9,376  Cuero: 1,368,769  Daisetta: 17,262  Dalhart: 157,979  Delia: 0  Delbarton: 120,508

2. Current Service Liability (Present Members)
   Crowley: 6,632,927  Cristal City: 1,290,856  Cuero: 3,415,923  Daisetta: 36,217  Dalhart: 806,415  Delia: 83,460  Delbarton: 3,456,050

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   Crowley: $1,805,907  Cristal City: ($193,746)  Cuero: $2,770,899  Daisetta: $52,943  Dalhart: $263,962  Delia: ($22,272)  Delbarton: $611,005

6. Funded Ratio: (4) / (3)
   Crowley: 77.8%  Cristal City: 114.9%  Cuero: 53.6%  Daisetta: 40.6%  Dalhart: 75.3%  Delia: 126.7%  Delbarton: 83.6%

7. Annual Payroll
   Crowley: $4,041,908  Cristal City: $885,652  Cuero: $2,829,596  Daisetta: $228,823  Dalhart: $659,927  Delia: $214,335  Delbarton: $1,941,205

## CITY CONTRIBUTION RATES FOR 2011

### Retirement
- Normal Cost: 7.65% 5.48% 6.24% 2.60% 4.95% 1.96% 5.52%
- Prior Service: 2.77% -1.51% 6.06% 1.58% 2.47% -0.71% 2.18%
- Total Retirement: 10.42% 3.97% 12.30% 4.18% 7.42% 1.25% 7.70%

### Supplemental Death
- 0.20% 0.00% 0.28% 0.15% 0.00% 0.18% 0.27%

### Total Rate
- 10.62% 3.97% 12.58% 4.33% 7.42% 1.43% 7.97%

### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- 9.54% N/A 11.17% N/A 6.02% N/A N/A

### Statutory Maximum Rate (Total Retirement Only)
- 12.50% 11.50% 11.50% N/A 9.50% N/A 11.50%

## ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.1 years 23.2 years 28.2 years 23.6 years 28.4 years 23.6 years 23.0 years
- Number of annuitants: 15 15 41 1 8 1 22
- Number of active contributing members: 97 37 85 10 18 10 55
- Number of inactive members: 53 29 23 3 7 12 40
- Average age of contributing members: 41.3 years 45.3 years 42.7 years 44.7 years 44.5 years 43.9 years 42.3 years
- Average length of service of contributing members: 8.4 years 8.8 years 8.8 years 6.9 years 7.2 years 2.6 years 8.0 years

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# SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants
      Dalworthington Gardens: 121,968  Davy: 0  Burnet: 0  Dayton: 271,838  DeSoto: 169,698  DeSoto Econ Dev Corp: 9,231,423

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)
   Dalworthington Gardens: 45.8%  Davy: 48.0%  Burnet: 88.1%  Dayton: 61.2%  DeSoto: 74.1%  DeSoto Econ Dev Corp: 53.4%

7. Annual Payroll

## CITY CONTRIBUTION RATES FOR 2011

### Retirement
- Normal Cost: 12.18% 2.31% 3.84% 6.61% 2.21% 9.45% 10.50%
- Prior Service: 8.80% 1.64% 2.56% 3.20% 1.06% 5.90% 36.05%
- Total Retirement: 20.98% 3.95% 6.40% 10.35% 3.27% 15.35% 46.55%

### Supplemental Death
- 0.16% 0.11% 0.22% 0.26% 0.20% 0.18% 0.59%

### Total Rate
- 21.14% 4.06% 6.62% 10.65% 3.47% 15.33% 47.14%

### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- 17.46% N/A N/A 9.95% N/A N/A N/A

### Statutory Maximum Rate (Total Retirement Only)
- N/A N/A N/A 12.50% 7.50% N/A N/A

## ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.0 years 22.8 years 8.7 years 28.2 years 23.0 years 28.1 years 3.8 years
- Number of annuitants: 3 1 0 19 5 117 2
- Number of active contributing members: 29 9 3 74 13 305 2
- Number of inactive members: 24 4 2 77 16 158 1
- Average age of contributing members: 38.1 years 39.0 years 50.8 years 42.2 years 40.0 years 41.4 years 53.3 years
- Average length of service of contributing members: 8.4 years 8.8 years 5.3 years 4.1 years 6.2 years 5.9 years 9.0 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - Decatur
      - Deer Park
      - Del Rio
      - Denton
   b. Annuitants
      - Decatur
      - Deer Park
      - Del Rio
      - Denton

2. Current Service Liability (Present Members)
   - Decatur
   - Deer Park
   - Del Rio
   - Denton

3. Total Actuarial Accrued Liability: (1) + (2)
   - Decatur
   - Deer Park
   - Del Rio
   - Denton

4. Actuarial value of assets
   - Decatur
   - Deer Park
   - Del Rio
   - Denton

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Decatur
   - Deer Park
   - Del Rio
   - Denton

6. Funded Ratio: (4) / (3)
   - Decatur
   - Deer Park
   - Del Rio
   - Denton

7. Annual Payroll
   - Decatur
   - Deer Park
   - Del Rio
   - Denton

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

<table>
<thead>
<tr>
<th></th>
<th>Decatur</th>
<th>Deer Park</th>
<th>Del Rio</th>
<th>Denton</th>
<th>Dickinson</th>
<th>Dilley</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>8.98%</td>
<td>11.87%</td>
<td>2.95%</td>
<td>3.30%</td>
<td>10.86%</td>
<td>11.57%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>5.31%</td>
<td>13.3%</td>
<td>0.40%</td>
<td>3.85%</td>
<td>3.06%</td>
<td>6.95%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>14.29%</td>
<td>12.26%</td>
<td>3.35%</td>
<td>3.85%</td>
<td>14.92%</td>
<td>18.45%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.21%</td>
<td>0.23%</td>
<td>0.21%</td>
<td>0.0%</td>
<td>0.00%</td>
<td>0.23%</td>
</tr>
<tr>
<td>Total</td>
<td>14.50%</td>
<td>12.49%</td>
<td>3.56%</td>
<td>3.85%</td>
<td>14.92%</td>
<td>18.45%</td>
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</tbody>
</table>

#### Statutory Maximum Rate (Total Retirement Only)

<table>
<thead>
<tr>
<th></th>
<th>Decatur</th>
<th>Deer Park</th>
<th>Del Rio</th>
<th>Denton</th>
<th>Dickinson</th>
<th>Dilley</th>
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</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>13.50%</td>
<td>N/A</td>
<td>8.50%</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
  - Decatur: 28.1 years
  - Deer Park: 15.0 years
  - Del Rio: 28.1 years
  - Denton: 28.2 years

- Number of annuitants:
  - Decatur: 24
  - Deer Park: 140
  - Del Rio: 51
  - Denton: 106

- Number of active contributing members:
  - Decatur: 101
  - Deer Park: 284
  - Del Rio: 62
  - Denton: 32

- Average age of contributing members:
  - Decatur: 43.4 years
  - Deer Park: 44.4 years
  - Del Rio: 43.3 years
  - Denton: 30.6 years

- Average length of service of contributing members:
  - Decatur: 11.5 years
  - Deer Park: 4.1 years
  - Del Rio: 7.9 years
  - Denton: 17.6 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - Denver City
      - Deport
      - Devine
      - Dilley
   b. Annuitants
      - Denver City
      - Deport
      - Devine
      - Dilley

2. Current Service Liability (Present Members)
   - Denver City
   - Deport
   - Devine
   - Dilley

3. Total Actuarial Accrued Liability: (1) + (2)
   - Denver City
   - Deport
   - Devine
   - Dilley

4. Actuarial value of assets
   - Denver City
   - Deport
   - Devine
   - Dilley

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Denver City
   - Deport
   - Devine
   - Dilley

6. Funded Ratio: (4) / (3)
   - Denver City
   - Deport
   - Devine
   - Dilley

7. Annual Payroll
   - Denver City
   - Deport
   - Devine
   - Dilley

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

<table>
<thead>
<tr>
<th></th>
<th>Denver City</th>
<th>Deport</th>
<th>Devine</th>
<th>Dilley</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>10.12%</td>
<td>5.00%</td>
<td>5.68%</td>
<td>8.20%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>6.52%</td>
<td>8.89%</td>
<td>4.97%</td>
<td>5.08%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>16.64%</td>
<td>13.89%</td>
<td>10.65%</td>
<td>13.94%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.27%</td>
<td>0.37%</td>
<td>0.20%</td>
<td>0.24%</td>
</tr>
<tr>
<td>Total</td>
<td>16.91%</td>
<td>14.26%</td>
<td>10.85%</td>
<td>14.18%</td>
</tr>
</tbody>
</table>

#### Statutory Maximum Rate (Total Retirement Only)

<table>
<thead>
<tr>
<th></th>
<th>Denver City</th>
<th>Deport</th>
<th>Devine</th>
<th>Dilley</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>N/A</td>
<td>N/A</td>
<td>8.75%</td>
<td>N/A</td>
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<tr>
<td>Statutory Maximum</td>
<td>N/A</td>
<td>N/A</td>
<td>13.30%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
  - Denver City: 28.0 years
  - Deport: 15.0 years
  - Devine: 28.1 years
  - Dilley: 28.2 years

- Number of annuitants:
  - Denver City: 13
  - Deport: 9
  - Devine: 14
  - Dilley: 19

- Number of active contributing members:
  - Denver City: 13
  - Deport: 2
  - Devine: 3
  - Dilley: 3

- Average age of contributing members:
  - Denver City: 43.4 years
  - Deport: 44.4 years
  - Devine: 43.3 years
  - Dilley: 30.6 years

- Average length of service of contributing members:
  - Denver City: 11.4 years
  - Deport: 1.3 years
  - Devine: 8.9 years
  - Dilley: 8.7 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - Dimmitt $209,041
     - Donna $740,810
     - Double Oak $51
     - Dripping Springs $13,743
     - Driscoll $4,434
   - b. Annuitants
     - Dimmitt 2,004,412
     - Donna 1,735,305

2. **Current Service Liability (Present Members)**
   - Village of Dimmitt $1,735,305
   - Village of Donna $1,309,314

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Dimmitt $2,163,115
   - Donna $2,055,019

4. **Actuarial value of assets**
   - Dimmitt $1,998,150
   - Donna $2,647,155

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Dimmitt $164,965
   - Donna $109,414

6. **Funded Ratio: (4) / (3)**
   - Dimmitt 92.4%
   - Donna 96.0%

7. **Annual Payroll**
   - Dimmitt $774,173
   - Donna $2,229,296

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost 9.46%
- Prior Service 1.32%
- Total Retirement 10.78%
- Supplemental Death 0.00%
- Phase-In Rate (Minimum Contribution) 9.52%
- Statutory Maximum Rate 12.50%

#### Supplemental Death
- Normal Cost 8.72%
- Prior Service 3.60%
- Total Retirement 12.32%
- Supplemental Death 0.00%
- Phase-In Rate (Minimum Contribution) N/A
- Statutory Maximum Rate N/A

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.2 years
- Number of annuitants: 12
- Number of active contributing members: 29
- Average age of contributing members: 49.6 years
- Average length of service of contributing members: 8.4 years

---

### SUMMARY OF ACTUARIAL INFORMATION continued

1. **Prior Service Liability**
   - a. Present Members
     - Duncanville $1,094,588
     - Eagle Lake $424,007
     - Eagle Pass $5,082,381
     - Early $252,450
     - Earth $20,376
     - East Mountain $46,600
     - East Tawakoni $14,551
   - b. Annuitants
     - Duncanville 6,442,614
     - Eagle Lake 301,850
     - Eagle Pass 4,859,710
     - Early 58,962
     - Earth 54,226
     - East Mountain 0
     - East Tawakoni 197,419

2. **Current Service Liability (Present Members)**
   - Duncanville $41,170,611
   - Eagle Lake $1,410,819
   - Eagle Pass $22,147,513
   - Early $994,907
   - Earth $56,525
   - East Mountain $112,751
   - East Tawakoni $20,533

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Duncanville $48,707,813
   - Eagle Lake $2,136,676
   - Eagle Pass $32,089,604
   - Early $1,306,319
   - Earth $131,127
   - East Mountain $323,253
   - East Tawakoni $111,283

4. **Actuarial value of assets**
   - Duncanville $40,772,620
   - Eagle Lake $1,851,164
   - Eagle Pass $24,812,410
   - Early $1,261,631
   - Earth $78,777
   - East Mountain $102,294
   - East Tawakoni $101,238

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Duncanville $7,935,193
   - Eagle Lake $285,512
   - Eagle Pass $7,277,194
   - Early $44,688
   - Earth $52,350
   - East Mountain $57,057
   - East Tawakoni $117,923

6. **Funded Ratio: (4) / (3)**
   - Duncanville 83.7%
   - Eagle Lake 86.6%
   - Eagle Pass 77.3%
   - Early 96.6%
   - Earth 60.1%
   - East Mountain 63.9%
   - East Tawakoni 95.0%

7. **Annual Payroll**
   - Duncanville $13,721,040
   - Eagle Lake $844,034
   - Eagle Pass $12,179,329
   - Early $851,058
   - Earth $263,676

### CITY CONTRIBUTION RATES FOR 2011 continued

#### Retirement
- Normal Cost 8.72%
- Prior Service 3.60%
- Total Retirement 12.32%
- Supplemental Death 0.00%
- Phase-In Rate (Minimum Contribution) N/A
- Statutory Maximum Rate N/A

#### Supplemental Death
- Normal Cost 8.72%
- Prior Service 3.60%
- Total Retirement 12.32%
- Supplemental Death 0.00%
- Phase-In Rate (Minimum Contribution) N/A
- Statutory Maximum Rate N/A

### ADDITIONAL INFORMATION continued

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 27.9 years
- Number of annuitants: 140
- Number of active contributing members: 231
- Average age of contributing members: 41.8 years
- Average length of service of contributing members: 8.4 years

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**Please note:** The content provided is a structured summary of the actuarial information for participating municipalities, detailing liabilities, contributions, and financial ratios. The table format allows for a clear and organized presentation of the data. Additional information includes the equivalent single amortization period and the number of active and contributing members.
## SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $437,048 $1,478 $70,543 $25,383 $16,637,008 $821,722 $2,111,423
   b. Annuitants 208,667 3,623 168,441 46,382 7,368,790 587,487 2,003,844
2. Current Service Liability (Present Members) $1,811,405 $57,025 $652,513 $166,934 $34,004,870 $2,506,355 $10,604,399
3. Total Actuarial Accrued Liability: (1) + (2) $1,813,405 $57,025 $652,513 $166,934 $58,010,668 $3,915,564 $14,719,666
4. Actuarial value of assets 1,350,298 60,557 398,866 113,138 36,349,847 2,398,846 10,391,825
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $463,107 ($3,532) $253,647 $53,796 $21,660,821 $1,516,718 $4,327,841
6. Funded Ratio: (4) / (3) 74.5% 106.2% 61.1% 67.8% 62.7% 61.3% 70.6%
7. Annual Payroll $1,113,185 $118,149 $488,826 $203,147 $22,934,188 $1,594,544 $4,478,185

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>9.48%</td>
<td>2.72%</td>
<td>6.87%</td>
<td>4.25%</td>
<td>13.18%</td>
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<tr>
<td>Prior Service</td>
<td>2.58%</td>
<td>-0.21%</td>
<td>3.21%</td>
<td>1.83%</td>
<td>6.00%</td>
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<tr>
<td>Total Retirement</td>
<td>9.48%</td>
<td>0.36%</td>
<td>7.18%</td>
<td>4.95%</td>
<td>13.46%</td>
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<tr>
<td>Supplemental Death</td>
<td>0.00%</td>
<td>0.31%</td>
<td>0.34%</td>
<td>0.14%</td>
<td>0.28%</td>
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<tr>
<td>Total Rate</td>
<td>9.48%</td>
<td>3.08%</td>
<td>7.18%</td>
<td>4.95%</td>
<td>13.46%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>8.30%</td>
<td>N/A</td>
<td>7.50%</td>
<td>N/A</td>
<td>10.74%</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>11.50%</td>
<td>N/A</td>
<td>13.50%</td>
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### ADDITIONAL INFORMATION

<table>
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<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>28.1 years</th>
<th>22.5 years</th>
<th>28.3 years</th>
<th>23.1 years</th>
<th>28.1 years</th>
<th>28.1 years</th>
<th>28.1 years</th>
</tr>
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<tbody>
<tr>
<td>Number of annuitants</td>
<td>10</td>
<td>1</td>
<td>9</td>
<td>5</td>
<td>111</td>
<td>20</td>
<td>44</td>
</tr>
<tr>
<td>Number of active contributing members</td>
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<td>3</td>
<td>18</td>
<td>6</td>
<td>658</td>
<td>41</td>
<td>106</td>
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<tr>
<td>Number of inactive members</td>
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<td>0</td>
<td>5</td>
<td>5</td>
<td>197</td>
<td>17</td>
<td>40</td>
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<tr>
<td>Average age of contributing members</td>
<td>45.2 years</td>
<td>52.2 years</td>
<td>48.7 years</td>
<td>43.9 years</td>
<td>40.3 years</td>
<td>41.9 years</td>
<td>43.2 years</td>
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<tr>
<td>Average length of service of contributing members</td>
<td>7.8 years</td>
<td>6.1 years</td>
<td>7.1 years</td>
<td>8.0 years</td>
<td>10.7 years</td>
<td>12.3 years</td>
<td></td>
</tr>
</tbody>
</table>

## SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $339,235 $212,968 $891,712 $177,529 $10,599 $30,216 $9,075,570
   b. Annuitants 125,486 275,125 210,931 0 0 8,727 3,600,986
2. Current Service Liability (Present Members) 906,203 929,973 3,080,944 329,249 29,403 549,298 23,668,170
3. Total Actuarial Accrued Liability: (1) + (2) $1,370,924 $1,418,066 $4,183,587 $506,778 $40,002 $588,241 $36,344,726
4. Actuarial value of assets 1,017,334 1,094,784 3,179,337 382,117 30,814 604,199 25,136,115
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $353,590 $323,282 $1,004,250 $124,661 $9,188 ($15,958) $11,208,611
6. Funded Ratio: (4) / (3) 74.2% 77.2% 76.0% 75.4% 77.0% 102.7% 69.2%
7. Annual Payroll $465,314 $972,421 $2,571,202 $244,465 $199,243 $666,002 $8,389,495

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>6.48%</td>
<td>3.04%</td>
<td>7.41%</td>
<td>5.30%</td>
<td>14.06%</td>
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<tr>
<td>Prior Service</td>
<td>4.70%</td>
<td>2.31%</td>
<td>7.01%</td>
<td>1.33%</td>
<td>8.39%</td>
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<tr>
<td>Total Retirement</td>
<td>11.18%</td>
<td>5.55%</td>
<td>9.33%</td>
<td>6.63%</td>
<td>22.35%</td>
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<tr>
<td>Supplemental Death</td>
<td>0.34%</td>
<td>0.44%</td>
<td>0.25%</td>
<td>0.00%</td>
<td>0.38%</td>
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<tr>
<td>Total Rate</td>
<td>11.52%</td>
<td>5.79%</td>
<td>10.08%</td>
<td>8.95%</td>
<td>22.64%</td>
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<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>9.89%</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>10.50%</td>
<td>7.50%</td>
<td>12.00%</td>
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<td>N/A</td>
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</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>28.3 years</th>
<th>22.9 years</th>
<th>28.2 years</th>
<th>27.7 years</th>
<th>27.3 years</th>
<th>22.1 years</th>
<th>28.1 years</th>
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</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>6</td>
<td>12</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>82</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>20</td>
<td>33</td>
<td>62</td>
<td>8</td>
<td>7</td>
<td>17</td>
<td>170</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>6</td>
<td>33</td>
<td>38</td>
<td>5</td>
<td>3</td>
<td>33</td>
<td></td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>37.5 years</td>
<td>43.8 years</td>
<td>46.3 years</td>
<td>49.9 years</td>
<td>46.9 years</td>
<td>52.2 years</td>
<td>448 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>7.0 years</td>
<td>8.4 years</td>
<td>7.4 years</td>
<td>9.5 years</td>
<td>3.3 years</td>
<td>9.0 years</td>
<td>130 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $18,866,442 $0 $999,832 $586,694 $181,932 $293,285 $153,918
   b. Annuitants 13,392,214 0 335,131 230,048 192,392 13,265 86,394

2. Current Service Liability (Present Members)
   $69,530,381 $225,842 $2,097,302 $1,648,582 $1,580,836 $1,464,153 $892,725

3. Total Actuarial Accrued Liability: (1) + (2) $102,289,037 $225,842 $3,432,265 $2,274,199 $1,964,276 $1,770,703 $892,161

4. Actuarial value of assets 71,502,626 257,889 2,757,602 1,813,855 2,010,886 1,340,280 784,725

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $30,786,411 ($32,047) $674,663 $460,344 ($46,610) $430,423 $107,436

6. Funded Ratio: (4) / (3) 69.9% 114.2% 80.3% 79.8% 102.4% 75.7% 88.0%

7. Annual Payroll $22,894,046 $325,466 $1,469,330 $1,522,360 $1,698,166 $1,897,219 $835,854

### CITY CONTRIBUTION RATES FOR 2011

Retirement
   Normal Cost 13.23% 3.24% 7.29% 9.48% 5.69% 5.62% 2.81%
   Prior Service 8.35% -0.68% 2.85% 1.87% -0.18% 1.55% 0.89%
   Total Retirement 21.58% 2.56% 10.14% 11.35% 5.51% 7.15% 3.70%
   Supplemental Death 0.21% 0.31% 0.29% 0.29% 0.27% 0.35%
   Total Rate 21.79% 2.87% 10.43% 11.54% 5.80% 7.44% 4.05%

Supplemental Death 0.21% 0.31% 0.29% 0.29% 0.27% 0.35%

Total Rate 21.79% 2.87% 10.43% 11.54% 5.80% 7.44% 4.05%

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 18.20% N/A 9.09% 10.46% N/A N/A N/A

Statutory Maximum Rate (Total Retirement Only) N/A 9.50% 11.50% 13.50% 11.50% N/A 7.50%

### ADDITIONAL INFORMATION

GASB 25 Equivalent Single Amortization Period as of 1/2011
   28.1 years 23.1 years 28.1 years 28.3 years 25.3 years 23.6 years 23.0 years

Number of annuitants 132 4 12 3 15 2 4

Number of active contributing members 360 11 39 36 39 39 30

Number of inactive members 147 8 41 25 29 17 8

Average age of contributing members 43.2 years 40.6 years 43.1 years 40.1 years 45.1 years 43.5 years 47.2 years

Average length of service of contributing members 12.9 years 5.3 years 9.9 years 4.7 years 5.9 years 6.9 years 9.9 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $47,755 $12,151 $21,163,439 $802,501 $107,370 $131,975 $0
   b. Annuitants 167,342 45,777 $23,809,736 $525,902 $256,929 $254,073 $26,993

2. Current Service Liability (Present Members)
   405,615 83,886 $89,635,326 $1,857,265 $216,929 $328,805 $21,895

3. Total Actuarial Accrued Liability: (1) + (2) $620,712 $141,814 $134,608,501 $3,185,268 $580,529 $546,932 $32,158

4. Actuarial value of assets 402,978 65,989 $89,792,751 $2,111,629 $269,842 $254,073 $37,690

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $217,734 $75,825 $44,815,750 $1,073,639 $310,687 $292,859 ($5,532)

6. Funded Ratio: (4) / (3) 64.9% 46.5% 66.7% 66.3% 46.5% 46.5% 117.2%

7. Annual Payroll $357,365 $84,068 $28,533,575 $965,419 $174,929 $618,221 $45,461

### CITY CONTRIBUTION RATES FOR 2011

Retirement
   Normal Cost 3.73% 5.13% 12.55% 8.37% 8.62% 5.64% 5.00%
   Prior Service 4.26% 5.60% 9.25% 6.90% 11.03% 3.25% -0.84%
   Total Retirement 7.99% 10.73% 22.30% 15.27% 19.65% 8.89% 4.16%
   Supplemental Death 0.38% 0.45% 0.18% 0.34% 0.12% 0.20% 0.00%
   Total Rate 8.37% 11.18% 22.48% 15.68% 19.77% 9.09% 4.16%

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death N/A 10.65% 18.65% 13.30% 16.22% N/A N/A

Statutory Maximum Rate (Total Retirement Only) N/A N/A N/A N/A N/A N/A N/A

### ADDITIONAL INFORMATION

GASB 25 Equivalent Single Amortization Period as of 1/2011
   22.7 years 28.1 years 28.1 years 28.1 years 28.1 years 28.1 years 28.1 years

Number of annuitants 4 1 2 1 1 1 1

Number of active contributing members 10 3 4 1 1 1 1

Number of inactive members 6 6 4 1 1 1 1

Average age of contributing members 49.5 years 52.1 years 42.0 years 34.1 years 42.2 years 44.5 years

Average length of service of contributing members 14.3 years 3.4 years 11.7 years 11.6 years 6.8 years 7.0 years 6.3 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $462,671 $653,448 $13,910 $831,091 $12,265,062 $499,612 $2,391,152
   b. Annuitants 251,333 239,115 4,398 431,132 2,753,650 814,015 1,511,426

2. Current Service Liability (Present Members) 1,452,080 1,323,326 159,532 1,989,610 40,474,613 1,549,029 6,580,069

3. Total Actuarial Accrued Liability: (1) + (2) $2,166,084 $2,215,889 $177,840 $3,251,833 $55,493,325 $2,862,656 $10,482,647

4. Actuarial value of assets 1,653,010 1,517,219 140,535 1,949,037 43,234,187 1,861,777 7,075,413

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $513,074 $698,670 $37,305 $1,302,796 $12,259,138 $1,000,879 $3,407,234

6. Funded Ratio: (4) / (3) 76.3% 68.5% 79.0% 59.9% 77.9% 65.0% 67.5%

7. Annual Payroll $1,213,096 $619,144 $294,957 $1,967,111 $26,672,691 $923,251 $4,244,981

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost 4.86% 12.76% 4.00% 7.37% 8.15% 8.06% 9.23%
- Prior Service 2.62% 7.01% 0.87% 4.12% 3.16% 6.73% 4.99%
- Total Retirement 7.48% 19.77% 4.87% 11.49% 11.31% 14.79% 14.22%

**Supplemental Death** 0.32% 0.22% 0.13% 0.00% 0.16% 0.45% 0.14%

**Total Rate** 7.80% 19.99% 5.00% 11.49% 11.47% 15.24% 14.36%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death** 6.70% 17.46% N/A 9.76% N/A 12.73% 10.70%

**Statutory Maximum Rate (Total Retirement Only)** 9.50% N/A N/A 11.50% 13.50% N/A 13.50%

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011** 28.2 years 28.0 years 23.3 years 28.0 years 23.3 years 28.1 years 28.0 years

**Number of annuitants** 11 8 1 15 83 16 44

**Number of active contributing members** 34 17 9 54 533 22 79

**Number of inactive members** 27 6 9 16 261 3 59

**Average age of contributing members** 43.5 years 45.6 years 42.5 years 44.5 years 39.3 years 42.9 years 38.7 years

**Average length of service of contributing members** 7.8 years 10.0 years 5.4 years 7.9 years 8.2 years 11.9 years 8.1 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $3,267,622 $1,862,983 $260 $9,725 $618,340 $2,540,172 $115,163
   b. Annuitants 658,430 1,439,650 76,014 116,748 927,757 2,554,102 240,682

2. Current Service Liability (Present Members) 4,517,947 4,687,702 202,631 145,948 16,170,173 6,556,274 217,826

3. Total Actuarial Accrued Liability: (1) + (2) $8,443,999 $7,990,335 $278,905 $272,421 $17,716,270 $11,650,548 $573,671

4. Actuarial value of assets 4,822,645 4,471,869 261,601 164,256 15,969,366 7,649,676 271,614

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $3,621,354 $3,518,466 $17,304 $108,165 $1,746,904 $4,000,872 $302,057

6. Funded Ratio: (4) / (3) 57.1% 56.0% 93.8% 60.3% 90.1% 65.7% 47.3%

7. Annual Payroll $4,876,824 $4,209,228 $462,989 $323,880 $6,994,120 $4,490,797 $528,911

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost 8.71% 6.30% 2.22% 2.73% 6.81% 8.31% 3.34%
- Prior Service 4.59% 5.20% 0.27% 2.32% 1.56% 5.32% 3.55%
- Total Retirement 13.30% 11.50% 2.49% 5.05% 8.37% 13.83% 6.89%

**Supplemental Death** 0.14% 0.27% 0.00% 0.59% 0.00% 0.19% 0.29%

**Total Rate** 13.44% 11.77% 2.49% 5.64% 8.37% 14.02% 7.18%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death** 12.30% 10.59% N/A N/A 13.50% 13.02% 6.52%

**Statutory Maximum Rate (Total Retirement Only)** 13.50% 11.50% N/A N/A 13.50% 13.50% N/A

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011** 28.3 years 28.0 years 21.5 years 22.9 years 27.7 years 28.2 years 28.0 years

**Number of annuitants** 11 42 3 4 59 49 6

**Number of active contributing members** 11 42 3 4 59 49 6

**Number of inactive members** 29 47 6 3 36 106 21

**Average age of contributing members** 37.7 years 40.3 years 42.0 years 44.2 years 45.5 years 40.1 years 45.9 years

**Average length of service of contributing members** 7.0 years 6.0 years 4.1 years 4.4 years 13.1 years 6.5 years 5.5 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **Present Members**
     - Friendswood: $10,620,998
     - Friona: $595,023
     - Frisco: $24,055,286
     - Fritch: $103,317
     - Frost: $7,524
     - Gainesville: $69,953
     - Galena Park: $4,059,022
   - **Annuitants**
     - Friendswood: $5,598,631
     - Friona: $493,115
     - Frisco: $3,055,258
     - Fritch: $20,888
     - Frost: $69,983
     - Gainesville: $54,166,659
     - Galena Park: $130,034

2. **Current Service Liability (Present Members)**
   - Friendswood: $22,734,937
   - Friona: $1,923,040
   - Frisco: $53,427,647
   - Fritch: $517,250
   - Frost: $87,091
   - Gainesville: $14,557,657
   - Galena Park: $6,056,200

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Friendswood: $38,954,566
   - Friona: $3,011,178
   - Frisco: $80,538,810
   - Fritch: $643,455
   - Frost: $164,598
   - Gainesville: $22,442,481
   - Galena Park: $9,950,942

4. **Actuarial Value of Assets**
   - Friendswood: $24,941,996
   - Friona: $1,953,577
   - Frisco: $54,166,659
   - Fritch: $934,024
   - Frost: $130,349
   - Gainesville: $13,399,998
   - Galena Park: $6,368,779

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Friendswood: $14,012,570
   - Friona: $1,057,601
   - Frisco: $26,372,151
   - Fritch: $(290,569)
   - Frost: $34,249
   - Gainesville: $9,392,483
   - Galena Park: $3,582,163

6. **Funded Ratio: (4) / (3)**
   - Friendswood: 64.0%
   - Friona: 64.9%
   - Frisco: 67.3%
   - Fritch: 145.2%
   - Frost: 79.2%
   - Gainesville: 64.0%
   - Galena Park: 64.0%

7. **Annual Payroll**
   - Friendswood: $11,312,246
   - Friona: $887,838
   - Frisco: $49,003,185
   - Fritch: $843,521
   - Frost: $144,804
   - Gainesville: $9,939,705
   - Galena Park: $2,966,226

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- **Normal Cost**: 11.23%
- **Prior Service**: 7.68%
- **Total Retirement**: 18.91%
- **Supplemental Death**: 0.23%
- **Total Rate**: 19.14%

#### Supplemental Death
- **Phase-In Rate (Minimum Contribution)**: 16.74%
- **Statutory Maximum Rate (Total Retirement Only)**: 16.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 28.1 years
- **Number of annuitants**: 62
- **Number of active contributing members**: 197
- **Average age of contributing members**: 42.2 years
- **Average length of service of contributing members**: 10.5 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **Present Members**
     - Gainesville: $225,982
     - Garden Ridge: $295,353
     - Garland: $54,778,910
     - Garrison: $181,295
     - Gary: $6,373
     - Gatesville: $1,562,928
     - George West: $221,063
   - **Annuitants**
     - Gainesville: $89,849
     - Garden Ridge: 0
     - Garland: $57,541,878
     - Garrison: $54,035
     - Gary: $111,312
     - Gatesville: $1,523,443
     - George West: $136,135

2. **Current Service Liability (Present Members)**
   - Gainesville: $1,209,010
   - Garden Ridge: $899,639
   - Garland: $371,196,446
   - Garrison: $911,392
   - Gary: $31,765
   - Gatesville: $4,794,888
   - George West: $233,121

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Gainesville: $1,524,841
   - Garden Ridge: $1,194,992
   - Garland: $483,517,234
   - Garrison: $1,146,722
   - Gary: $149,450
   - Gatesville: $7,881,259
   - George West: $590,319

4. **Actuarial Value of Assets**
   - Gainesville: $1,419,063
   - Garden Ridge: $770,807
   - Garland: $366,884,729
   - Garrison: $968,480
   - Gary: $495,024
   - Gatesville: $156,273
   - George West: $303,047

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Gainesville: $105,778
   - Garden Ridge: $424,185
   - Garland: $110,632,505
   - Garrison: $178,242
   - Gary: $79,902
   - Gatesville: $4,979,187
   - George West: $409,087

6. **Funded Ratio: (4) / (3)**
   - Gainesville: 93.1%
   - Garden Ridge: 64.5%
   - Garland: 75.9%
   - Garrison: 84.5%
   - Gary: 46.5%
   - Gatesville: 75.0%
   - George West: 95.0%

7. **Annual Payroll**
   - Gainesville: $421,504
   - Garden Ridge: $281,808
   - Garland: $125,871,786
   - Garrison: $279,653
   - Gary: $161,512
   - Gatesville: $2,738,217
   - George West: $817,254

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- **Normal Cost**: 10.83%
- **Prior Service**: 1.55%
- **Total Retirement**: 12.38%
- **Supplemental Death**: 0.38%
- **Total Rate**: 12.76%

#### Supplemental Death
- **Phase-In Rate (Minimum Contribution)**: 11.12%
- **Statutory Maximum Rate (Total Retirement Only)**: 13.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 28.4 years
- **Number of annuitants**: 6
- **Number of active contributing members**: 10
- **Average age of contributing members**: 49.2 years
- **Average length of service of contributing members**: 10.5 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Georgetown</th>
<th>GoldsBORO</th>
<th>Gilmer</th>
<th>Gladewater</th>
<th>Gladewater</th>
<th>Glenn Heights</th>
<th>Godley</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$13,351,312</td>
<td>$1,902,933</td>
<td>$1,140,603</td>
<td>$554,452</td>
<td>$558,998</td>
<td>$777,009</td>
<td>$2,406</td>
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<tr>
<td>a. Present Members</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>2,620,856</td>
<td>1,414,986</td>
<td>1,083,428</td>
<td>355,666</td>
<td>265,756</td>
<td>209,056</td>
<td>72,542</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$52,851,987</td>
<td>$6,475,325</td>
<td>$4,927,312</td>
<td>$3,528,988</td>
<td>$2,040,178</td>
<td>$4,107,835</td>
<td>$177,289</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$55,203,299</td>
<td>$8,390,261</td>
<td>$6,070,620</td>
<td>$3,904,644</td>
<td>$2,250,336</td>
<td>$6,215,870</td>
<td>$179,695</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>38,645,252</td>
<td>3,176,874</td>
<td>3,231,396</td>
<td>3,027,170</td>
<td>1,328,071</td>
<td>3,533,695</td>
<td>105,294</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$14,558,047</td>
<td>$5,213,387</td>
<td>$3,839,224</td>
<td>$677,474</td>
<td>$922,265</td>
<td>$2,682,175</td>
<td>$68,401</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>73.1%</td>
<td>49.1%</td>
<td>65.6%</td>
<td>85.8%</td>
<td>65.1%</td>
<td>86.0%</td>
<td>59.4%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$25,250,743</td>
<td>$2,311,123</td>
<td>$1,792,510</td>
<td>$1,731,044</td>
<td>$278,825</td>
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### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Category</th>
<th>Retirement</th>
<th>Supplemental Death</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>9.59%</td>
<td>0.16%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>3.49%</td>
<td>0.88%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>13.08%</td>
<td>4.23%</td>
</tr>
<tr>
<td>Phased In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>13.50%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Goldsmith</th>
<th>Goldthwaite</th>
<th>Goliad</th>
<th>Gonzales</th>
<th>Graford</th>
<th>Graham</th>
<th>Graham Regional Med Cntr</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$31,603</td>
<td>$391,335</td>
<td>$0</td>
<td>$1,298,578</td>
<td>$245</td>
<td>$1,036,474</td>
<td>$0</td>
</tr>
<tr>
<td>a. Present Members</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>1,266,502</td>
<td>26,272</td>
<td>5,906,015</td>
<td>12,853</td>
<td>5,155,737</td>
<td>1,141</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$142,747</td>
<td>$1,300,663</td>
<td>$140,465</td>
<td>$530,350</td>
<td>$253</td>
<td>$3,938,946</td>
<td>$547,564</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$144,350</td>
<td>$1,327,568</td>
<td>$140,465</td>
<td>$530,350</td>
<td>$1,141</td>
<td>$10,538,755</td>
<td>$547,564</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>120,407</td>
<td>1,434,031</td>
<td>841,638</td>
<td>5,204,614</td>
<td>143,947</td>
<td>11,086,319</td>
<td>11,086,319</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$14,274</td>
<td>$1,500,663</td>
<td>$140,465</td>
<td>$3,503,550</td>
<td>$1,141</td>
<td>$3,398,946</td>
<td>$547,564</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>89.4%</td>
<td>48.9%</td>
<td>85.7%</td>
<td>59.8%</td>
<td>108.7%</td>
<td>105.2%</td>
<td>105.2%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Category</th>
<th>Retirement</th>
<th>Supplemental Death</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>3.23%</td>
<td>0.34%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>0.88%</td>
<td>0.34%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>4.11%</td>
<td>0.45%</td>
</tr>
<tr>
<td>Phased In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>7.50%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Category</th>
<th>Retirement</th>
<th>Supplemental Death</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>0</td>
<td>6</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>459</td>
<td>68</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>80.0 years</td>
<td>8.5 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Goldsmith</th>
<th>Goldthwaite</th>
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<th>Graham</th>
<th>Graham Regional Med Cntr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of inactive members</td>
<td>140</td>
<td>35</td>
<td>33</td>
<td>54</td>
<td>5</td>
<td>77</td>
<td>8</td>
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<tr>
<td>Average length of service of contributing members</td>
<td>40.9 years</td>
<td>42.5 years</td>
<td>44.8 years</td>
<td>42.5 years</td>
<td>42.2 years</td>
<td>41.3 years</td>
<td>40.3 years</td>
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<tr>
<td>Number of annuitants</td>
<td>84</td>
<td>22</td>
<td>18</td>
<td>22</td>
<td>8</td>
<td>17</td>
<td>4</td>
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<tr>
<td>Number of active contributing members</td>
<td>4</td>
<td>12</td>
<td>13</td>
<td>45</td>
<td>22</td>
<td>64</td>
<td>10</td>
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<tr>
<td>Number of inactive members</td>
<td>340</td>
<td>35</td>
<td>33</td>
<td>34</td>
<td>5</td>
<td>77</td>
<td>8</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>50.1 years</td>
<td>45.6 years</td>
<td>49.7 years</td>
<td>41.8 years</td>
<td>47.6 years</td>
<td>46.1 years</td>
<td>44.8 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>8.2 years</td>
<td>10.3 years</td>
<td>9.0 years</td>
<td>7.8 years</td>
<td>6.3 years</td>
<td>2.9 years</td>
<td>7.3 years</td>
</tr>
</tbody>
</table>
## SUMMARY OF ACTUARIAL INFORMATION

### 1. Prior Service Liability
   - a. Present Members $4,666,682 $56,762,946 $314,337 $49,897 $4,729 $84,301 $65,860
   - b. Annuitants 3,165,989 41,810,670 217,660 87,528 2,289 12,555 137,415

### 2. Current Service Liability (Present Members) 11,245,443 185,080,812 1,227,962 432,464 246,727 353,554 294,198

### 3. Total Actuarial Accrued Liability: (1) + (2) $19,078,114 $283,654,428 $1,759,959 $569,889 $253,745 $450,410 $497,473

### 4. Actuarial value of assets 12,048,438 195,807,917 1,382,721 592,409 2,86,861 411,024 310,471

### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $7,029,676 $87,846,511 $377,238 ($22,520) ($33,116) $39,386 $187,002

### 6. Funded Ratio: (4) / (3) 63.2% 69.0% 78.6% 104.0% 113.1% 91.3% 62.4%

### 7. Annual Payroll $6,781,055 $67,855,419 $1,061,160 $537,934 $302,395 $1,029,034 $342,777

## CITY CONTRIBUTION RATES FOR 2011

### Retirement
- Normal Cost 9.96% 12.68% 4.92% 2.98% 1.81% 5.00%
- Prior Service 6.43% 8.05% 2.21% -0.29% -0.76% 3.39%
- Total Retirement 16.39% 20.73% 7.13% 2.22% 2.08% 8.39%

### Supplemental Death 0.21% 0.21% 0.26% 0.00% 0.00% 0.14% 0.00%

### Total Rate 16.60% 20.94% 7.39% 4.71% 2.22% 2.22% 8.39%

### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 14.49% 17.46% 6.33% N/A N/A N/A 7.06%

### Statutory Maximum Rate (Total Retirement Only) N/A N/A 9.50% 11.50% 7.50% N/A 7.50%

## ADDITIONAL INFORMATION

### GASB 25 Equivalent Single Amortization Period as of 1/2011 28.1 years 28.0 years 28.0 years 23.0 years 23.0 years 22.3 years 28.0 years

### Number of annuitants 48 430 11 6 2 1 5

### Number of active contributing members 147 1,121 31 13 8 26 11

### Number of inactive members 61 341 16 16 8 25 3

### Average age of contributing members 42.1 years 42.7 years 43.0 years 39.3 years 53.4 years 43.4 years 50.7 years

### Average length of service of contributing members 8.3 years 12.1 years 8.6 years 6.9 years 6.4 years 4.4 years 7.6 years

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## SUMMARY OF ACTUARIAL INFORMATION

### 1. Prior Service Liability
   - a. Present Members $32,566,017 $6,403,701 $28,791 $1,208,099 $212,570 $4,594 $3,611,874
   - b. Annuitants 16,311,742 7,158,650 98,936 890,120 79,505 17,749 2,208,838

### 2. Current Service Liability (Present Members) 84,568,509 45,906,155 173,300 3,626,060 496,353 61,241 16,167,252

### 3. Total Actuarial Accrued Liability: (1) + (2) $133,446,268 $59,468,506 $301,027 $5,724,279 $788,428 $83,584 $21,987,964

### 4. Actuarial value of assets 83,121,394 46,305,791 289,309 3,758,398 533,661 72,503 17,244,164

### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $50,324,874 $13,162,715 $11,718 $1,965,881 $254,767 $110,081 $4,743,800

### 6. Funded Ratio: (4) / (3) 62.3% 77.9% 96.1% 65.7% 67.7% 86.7% 78.4%

### 7. Annual Payroll $35,896,603 $15,572,126 $254,452 $1,595,875 $139,532 $125,803 $6,158,168

## CITY CONTRIBUTION RATES FOR 2011

### Retirement
- Normal Cost 12.39% 10.59% 5.61% 11.61% 3.89% 3.90% 14.74%
- Prior Service 8.69% 5.25% 0.28% 7.65% 4.24% 3.90% 14.74%
- Total Retirement 21.08% 15.84% 5.89% 19.26% 4.24% 3.90% 14.74%

### Supplemental Death 0.00% 0.27% 0.20% 0.24% 0.35% 0.00% 0.00%

### Total Rate 21.08% 16.11% 6.09% 19.50% 4.24% 3.90% 14.74%

### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 17.13% N/A 4.58% 16.34% N/A 3.57% N/A

### Statutory Maximum Rate (Total Retirement Only) N/A N/A 9.50% N/A N/A 7.50% N/A

## ADDITIONAL INFORMATION

### GASB 25 Equivalent Single Amortization Period as of 1/2011 28.2 years 28.0 years 29.2 years 28.1 years 23.0 years 27.8 years

### Number of annuitants 190 163 1 12 6 4 62

### Number of active contributing members 352 326 7 29 40 4 102

### Number of inactive members 201 124 8 10 9 2 29

### Average age of contributing members 44.5 years 44.8 years 42.9 years 44.8 years 47.1 years 50.3 years 49.9 years

### Average length of service of contributing members 11.9 years 11.5 years 5.3 years 8.4 years 8.8 years 5.2 years 15.5 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Present Members</th>
<th>Annuitants</th>
<th>Current Service Liability (Present Members)</th>
<th>Total Actuarial Accrued Liability (1) + (2)</th>
<th>Actuarial value of assets</th>
<th>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</th>
<th>Funded Ratio: (4) / (3)</th>
<th>Annual Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Groveton</td>
<td>$0</td>
<td>$10,208</td>
<td>$66,143</td>
<td>$76,351</td>
<td>$49,733</td>
<td>$6,618</td>
<td>91.3%</td>
<td>$155,283</td>
</tr>
<tr>
<td>Granger</td>
<td>$52,872</td>
<td>144,765</td>
<td>$306,394</td>
<td>$504,031</td>
<td>423,999</td>
<td>10,208</td>
<td>84.0%</td>
<td>$185,605</td>
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<tr>
<td>Gun Barrel City</td>
<td>$108,843</td>
<td>308,598</td>
<td>$1,036,140</td>
<td>$1,355,498</td>
<td>1,207,189</td>
<td>1,036,140</td>
<td>89.1%</td>
<td>$1,546,989</td>
</tr>
<tr>
<td>Gunter</td>
<td>$1,256,140</td>
<td>1,132,214</td>
<td>$2,632,999</td>
<td>$3,911,284</td>
<td>152,692</td>
<td>$2,632,999</td>
<td>69.1%</td>
<td>$330,135</td>
</tr>
<tr>
<td>Hale Center</td>
<td>$71,144</td>
<td>76,229</td>
<td>$2,573,988</td>
<td>$2,801,216</td>
<td>85,224</td>
<td>71,144</td>
<td>50.6%</td>
<td>$495,201</td>
</tr>
<tr>
<td>Hallettsville</td>
<td>$97,165</td>
<td>440,139</td>
<td>$2,373,996</td>
<td>$2,911,284</td>
<td>2,703,988</td>
<td>97,165</td>
<td>41.9%</td>
<td>$2,142,396</td>
</tr>
<tr>
<td>Hallsville Waterworks</td>
<td>$838,146</td>
<td>$278,549</td>
<td>$3,911,284</td>
<td>$511,726</td>
<td>$2,703,988</td>
<td>$97,165</td>
<td>41.9%</td>
<td>$2,142,396</td>
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### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Groveton</td>
<td>2.84%</td>
<td>0.29%</td>
<td>3.13%</td>
<td>0.26%</td>
<td>3.39%</td>
<td>0%</td>
<td>7.50%</td>
</tr>
<tr>
<td>Granger</td>
<td>5.86%</td>
<td>2.97%</td>
<td>8.83%</td>
<td>0.00%</td>
<td>8.83%</td>
<td>0%</td>
<td>12.50%</td>
</tr>
<tr>
<td>Gun Barrel City</td>
<td>4.44%</td>
<td>0.65%</td>
<td>5.09%</td>
<td>0.25%</td>
<td>5.34%</td>
<td>0%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Gunter</td>
<td>1.91%</td>
<td>0.56%</td>
<td>2.47%</td>
<td>0.18%</td>
<td>1.53%</td>
<td>0%</td>
<td>9.50%</td>
</tr>
<tr>
<td>Hale Center</td>
<td>2.75%</td>
<td>1.82%</td>
<td>4.58%</td>
<td>0.14%</td>
<td>4.71%</td>
<td>0%</td>
<td>13.50%</td>
</tr>
<tr>
<td>Hallettsville</td>
<td>902%</td>
<td>65.6%</td>
<td>15.58%</td>
<td>0.35%</td>
<td>15.93%</td>
<td>0%</td>
<td>15.50%</td>
</tr>
<tr>
<td>Hallsville</td>
<td>3.48%</td>
<td>3.74%</td>
<td>7.22%</td>
<td>0.29%</td>
<td>7.51%</td>
<td>0%</td>
<td>9.50%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.7 years</td>
<td>2 234</td>
<td>6 239</td>
<td>24</td>
<td>32.6 years</td>
<td>5 years</td>
</tr>
<tr>
<td>23.4 years</td>
<td>3 234</td>
<td>7 47</td>
<td>24</td>
<td>44.4 years</td>
<td>6 years</td>
</tr>
<tr>
<td>23.9 years</td>
<td>3 234</td>
<td>6 47</td>
<td>24</td>
<td>44.4 years</td>
<td>6 years</td>
</tr>
<tr>
<td>22.8 years</td>
<td>3 234</td>
<td>6 47</td>
<td>24</td>
<td>44.4 years</td>
<td>6 years</td>
</tr>
<tr>
<td>27.9 years</td>
<td>2 234</td>
<td>6 47</td>
<td>24</td>
<td>44.4 years</td>
<td>6 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   $6,114
   $5,143
   $436,398
   $42,825
   $149,36
   $867,640
   $875,422
   b. Annuitants
   36,452
   18,844
   3,196
   1,280,365
   21,572
   1,827,938
   3,216,672

2. Current Service Liability (Present Members)
   $60,284
   $871,112
   $731,467
   $692,972
   $46,867
   $1,827,938
   $3,216,672

3. Total Actuarial Accrued Liability: (1) + (2)
   $126,655
   $921,639
   $1,167,865
   $772,249
   $80,287
   $3,772,943
   $4,411,540

4. Actuarial value of assets
   $798,707
   $2,138,513
   $328,315
   $121,331
   $515,914
   $2,437,029
   $3,148,532

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   $4,424
   $(41,673)
   $840,550
   $650,918
   $(2,066)
   $1,335,914
   $1,263,008

6. Funded Ratio: (4) / (3)
   38.8%
   110.2%
   75.7%
   101.6%
   109.3%
   64.6%
   71.4%

7. Annual Payroll
   $127,875
   $524,360
   $649,564
   $375,122
   $60,145
   $1,681,746
   $2,808,742

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

- Normal Cost
  - 3.01%
  - 3.95%
  - 7.91%
  - 6.89%
  - 10.01%
  - 5.58%
  - 7.53%

- Prior Service
  - 4.17%
  - -1.24%
  - 3.02%
  - -0.23%
  - 4.08%
  - 4.93%
  - 3.13%

- Total Retirement
  - 7.18%
  - 2.71%
  - 10.93%
  - 6.66%
  - 10.51%
  - 10.66%
  - 10.84%

- Supplementary Death
  - 0.00%
  - 0.25%
  - 0.12%
  - 0.41%
  - 0.64%
  - 0.37%
  - 0.18%

- Total Rate
  - 7.18%
  - 2.96%
  - 11.05%
  - 7.07%
  - 16.87%
  - 10.84%
  - 11.30%

#### Supplemental Death

- 0.42%
- 0.27%
- 0.16%
- 0.37%
- 0.19%
- 0.32%
- 0.24%

- Total Rate
  - 7.60%
  - 3.23%
  - 11.28%
  - 7.46%
  - 17.06%
  - 11.06%
  - 11.54%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

- N/A
- N/A
- N/A
- N/A
- N/A
- N/A
- N/A

#### Statutory Maximum Rate (Total Retirement Only)

- N/A
- 9.50%
- 12.50%
- 7.50%
- N/A
- 13.50%
- N/A

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
  - 23.0 years
  - 22.9 years
  - 23.1 years
  - 22.6 years
  - 2.9 years
  - 28.1 years
  - 22.8 years

- Number of annuitants
  - 2
  - 7
  - 0
  - 9
  - 1
  - 22
  - 5

- Number of active contributing members
  - 4
  - 18
  - 8
  - 11
  - 2
  - 51
  - 40

- Number of inactive members
  - 2
  - 3
  - 8
  - 5
  - 0
  - 42
  - 29

- Average age of contributing members
  - 40.1 years
  - 44.5 years
  - 37.7 years
  - 45.5 years
  - 60.8 years
  - 40.9 years
  - 41.8 years

- Average length of service of contributing members
  - 6.8 years
  - 9.3 years
  - 7.8 years
  - 10.8 years
  - 5.0 years
  - 5.9 years
  - 10.3 years
# TEXAS MUNICIPAL RETIREMENT SYSTEM

## Actuarial Valuation of Participating Municipalities - December 31, 2009

### Hereford Hewitt Hickory Creek Hico Hidalgo Highland Park

#### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **Present Members**
     - Hereford: $2,891,479
     - Hewitt: $3,010,016
     - Hickory Creek: $6,349,610
     - Hico: $9,474,438
   - **Annuitants**
     - Hereford: $3,010,016
     - Hewitt: $1,234,654
     - Hickory Creek: $682,711
     - Hico: $5,041,526

2. **Current Service Liability (Present Members)**
   - Hereford: $12,270,905
   - Hewitt: $8,009,570
   - Hickory Creek: $934,239
   - Hico: $6,296,478

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Hereford: $12,270,905
   - Hewitt: $8,009,570
   - Hickory Creek: $934,239
   - Hico: $6,296,478

4. **Actuarial value of assets**
   - Hereford: $9,474,438
   - Hewitt: $5,041,526
   - Hickory Creek: $682,711
   - Hico: $5,041,526

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Hereford: $2,796,467
   - Hewitt: $2,968,044
   - Hickory Creek: $70,052
   - Hico: $77,378

6. **Funded Ratio: (4) / (3)**
   - Hereford: 77.2%
   - Hewitt: 62.9%
   - Hickory Creek: 92.5%
   - Hico: 87.7%

7. **Annual Payroll**
   - Hereford: $3,658,696
   - Hewitt: $3,116,029
   - Hickory Creek: $1,075,275
   - Hico: $5,672,487

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

- **Normal Cost**
  - Hereford: 8.23%
  - Hewitt: 4.54%
  - Hickory Creek: 0.23%

- **Prior Service**
  - Hereford: 4.74%
  - Hewitt: 5.90%
  - Hickory Creek: 0.17%

- **Total Retirement**
  - Hereford: 12.97%
  - Hewitt: 14.81%
  - Hickory Creek: 6.87%

- **Supplemental Death**
  - Hereford: 0.23%
  - Hewitt: 0.17%
  - Hickory Creek: 0.00%

- **Total Rate**
  - Hereford: 13.20%
  - Hewitt: 14.98%
  - Hickory Creek: 7.01%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

- Hereford: 11.07%
- Hewitt: 13.15%
- Hickory Creek: 13.50%

#### Statutory Maximum Rate (Total Retirement Only)

- Hereford: 11.50%
- Hewitt: 13.50%
- Hickory Creek: 11.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 28.1 years
- **Number of annuitants**: 28
- **Number of active contributing members**: 92
- **Number of inactive members**: 31
- **Average age of contributing members**: 41.1 years
- **Average length of service of contributing members**: 10.2 years

### Highland Village Hill Country Village Hillsboro Hitchcock Holland Holliday Hollywood Park

#### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **Present Members**
     - Highland Village: $4,382,447
     - Hill Country Village: $18,886
   - **Annuitants**
     - Highland Village: $462,515
     - Hill Country Village: $123,773

2. **Current Service Liability (Present Members)**
   - Highland Village: $12,248,916
   - Hill Country Village: $825,239

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Highland Village: $17,093,878
   - Hill Country Village: $967,898

4. **Actuarial value of assets**
   - Highland Village: $12,611,227
   - Hill Country Village: $894,885

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Highland Village: $4,482,651
   - Hill Country Village: $73,013

6. **Funded Ratio: (4) / (3)**
   - Highland Village: 73.8%
   - Hill Country Village: 92.5%

7. **Annual Payroll**
   - Highland Village: $7,480,357
   - Hill Country Village: $617,856

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

- **Normal Cost**
  - Highland Village: 9.64%
  - Hill Country Village: 3.70%

- **Prior Service**
  - Highland Village: 3.70%
  - Hill Country Village: 0.82%

- **Total Retirement**
  - Highland Village: 13.34%
  - Hill Country Village: 4.64%

- **Supplemental Death**
  - Highland Village: 0.21%
  - Hill Country Village: 0.15%

- **Total Rate**
  - Highland Village: 13.55%
  - Hill Country Village: 4.79%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

- Highland Village: 12.59%
- Hill Country Village: N/A

#### Statutory Maximum Rate (Total Retirement Only)

- Highland Village: 13.50%
- Hill Country Village: 11.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 28.4 years
- **Number of annuitants**: 23
- **Number of active contributing members**: 134
- **Number of inactive members**: 69
- **Average age of contributing members**: 43.6 years
- **Average length of service of contributing members**: 10.1 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>Present Members $1,089,202,000</td>
<td>$204,272,000</td>
<td>$19,097,000</td>
<td>$157,351,000</td>
<td>$28,760,000</td>
<td>$2,932,000</td>
<td>$219,328,000</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$3,658,590,000</td>
<td>$422,742,000</td>
<td>$322,125,000</td>
<td>$799,838,000</td>
<td>$159,718,000</td>
<td>$25,290,000</td>
<td>$829,241,000</td>
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<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$6,869,449,000</td>
<td>$660,653,000</td>
<td>$365,161,000</td>
<td>$1,013,512,000</td>
<td>$189,163,000</td>
<td>$218,228,000</td>
<td>$1,057,933,000</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>$3,358,590,000</td>
<td>$364,657,000</td>
<td>$382,125,000</td>
<td>$949,643,000</td>
<td>$181,659,000</td>
<td>$246,023,000</td>
<td>$995,432,000</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$2,310,854,000</td>
<td>$296,653,000</td>
<td>$365,161,000</td>
<td>$63,869,000</td>
<td>$7,504,000</td>
<td>$17,801,000</td>
<td>$62,451,000</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>66.4%</td>
<td>76.2%</td>
<td>104.6%</td>
<td>93.7%</td>
<td>96.0%</td>
<td>107.8%</td>
<td>94.1%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$3,354,980,000</td>
<td>$349,395,000</td>
<td>$442,799,000</td>
<td>$532,285,000</td>
<td>$411,901,000</td>
<td>$535,604,000</td>
<td>$922,775,000</td>
</tr>
</tbody>
</table>

#### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemenal Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>6.50%</td>
<td>6.60%</td>
<td>2.11%</td>
<td>6.78%</td>
<td>2.25%</td>
<td>5.89%</td>
<td>9.27%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>4.28%</td>
<td>2.91%</td>
<td>-0.27%</td>
<td>0.84%</td>
<td>0.13%</td>
<td>-0.23%</td>
<td>0.44%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>10.78%</td>
<td>9.51%</td>
<td>1.94%</td>
<td>7.62%</td>
<td>7.21%</td>
<td>2.02%</td>
<td>6.33%</td>
</tr>
<tr>
<td>Supplemenal Death</td>
<td>0.22%</td>
<td>0.29%</td>
<td>0.30%</td>
<td>0.23%</td>
<td>0.21%</td>
<td>0.10%</td>
<td>0.67%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>11.01%</td>
<td>9.73%</td>
<td>2.23%</td>
<td>7.92%</td>
<td>7.44%</td>
<td>2.23%</td>
<td>6.43%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>28.0 years</th>
<th>28.0 years</th>
<th>22.4 years</th>
<th>22.6 years</th>
<th>21.9 years</th>
<th>22.6 years</th>
<th>22.6 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>35</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>2</td>
<td>0</td>
<td>4</td>
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<tr>
<td>Number of active contributing members</td>
<td>104</td>
<td>10</td>
<td>13</td>
<td>14</td>
<td>12</td>
<td>16</td>
<td>20</td>
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<tr>
<td>Number of inactive members</td>
<td>51</td>
<td>9</td>
<td>6</td>
<td>17</td>
<td>7</td>
<td>4</td>
<td>17</td>
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<tr>
<td>Average age of contributing members</td>
<td>41.0 years</td>
<td>43.4 years</td>
<td>42.5 years</td>
<td>45.1 years</td>
<td>43.7 years</td>
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<tr>
<td>Average length of service of contributing members</td>
<td>6.9 years</td>
<td>9.1 years</td>
<td>5.7 years</td>
<td>7.3 years</td>
<td>7.4 years</td>
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<tr>
<td>Municipality</td>
<td>Hutto</td>
<td>Huxley</td>
<td>Mules</td>
<td>Ingleside</td>
<td>Ingram</td>
<td>Iowa Park</td>
<td>Iraan</td>
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<tr>
<td>-----------------------------------</td>
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<tr>
<td><strong>SUMMARY OF ACTUARIAL INFORMATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$1,473,941</td>
<td>$0</td>
<td>$30,609</td>
<td>$692,600</td>
<td>$92,743</td>
<td>$1,574,864</td>
<td>$10,799</td>
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<tr>
<td>b. Annuitants</td>
<td>161,382</td>
<td>92,421</td>
<td>0</td>
<td>918,135</td>
<td>18,970</td>
<td>172,817</td>
<td>288,137</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>2,951,461</td>
<td>264,711</td>
<td>76,334</td>
<td>2,777,570</td>
<td>319,022</td>
<td>2,786,693</td>
<td>922,402</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$4,586,784</td>
<td>$357,132</td>
<td>$106,943</td>
<td>$4,388,305</td>
<td>$430,805</td>
<td>$4,343,774</td>
<td>$641,978</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>2,801,380</td>
<td>362,472</td>
<td>68,815</td>
<td>2,770,226</td>
<td>320,967</td>
<td>2,979,296</td>
<td>288,728</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$1,785,404</td>
<td>($5,340)</td>
<td>$38,128</td>
<td>$1,618,079</td>
<td>$109,838</td>
<td>$1,364,478</td>
<td>$326,250</td>
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<tr>
<td>6. Funded Ratio (4) / (3)</td>
<td>61.1%</td>
<td>101.5%</td>
<td>64.3%</td>
<td>63.1%</td>
<td>74.5%</td>
<td>65.6%</td>
<td>46.9%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$4,497,526</td>
<td>$279,589</td>
<td>$375,895</td>
<td>$2,397,698</td>
<td>$350,512</td>
<td>$1,476,341</td>
<td>$202,288</td>
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</table>

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Irving</th>
<th>Italy</th>
<th>Hucca</th>
<th>Jacinto City</th>
<th>Jacksons</th>
<th>Jacksonville</th>
<th>Jasper</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SUMMARY OF ACTUARIAL INFORMATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>a. Present Members</td>
<td>$36,376,986</td>
<td>$119,798</td>
<td>$220,718</td>
<td>$773,131</td>
<td>$1,181,028</td>
<td>$2,765,029</td>
<td>$229,613</td>
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<tr>
<td>b. Annuitants</td>
<td>27,567,158</td>
<td>87,363</td>
<td>204,122</td>
<td>767,114</td>
<td>624,784</td>
<td>2,878,982</td>
<td>2,742,535</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>279,508,297</td>
<td>125,596</td>
<td>523,231</td>
<td>3,490,802</td>
<td>2,373,066</td>
<td>8,361,550</td>
<td>6,391,302</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$343,452,441</td>
<td>$332,757</td>
<td>$948,071</td>
<td>$5,031,047</td>
<td>$4,178,878</td>
<td>$13,805,561</td>
<td>$9,363,450</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>272,568,322</td>
<td>150,100</td>
<td>703,698</td>
<td>3,317,510</td>
<td>7,674,944</td>
<td>6,284,889</td>
<td>6,284,889</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$70,884,109</td>
<td>$182,657</td>
<td>$244,373</td>
<td>$1,713,537</td>
<td>$1,416,514</td>
<td>$3,078,561</td>
<td>$3,078,561</td>
</tr>
<tr>
<td>6. Funded Ratio (4) / (3)</td>
<td>79.4%</td>
<td>4.37%</td>
<td>74.2%</td>
<td>65.9%</td>
<td>46.1%</td>
<td>16.61%</td>
<td>19.84%</td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td>$91,616,207</td>
<td>$337,622</td>
<td>$2,461,285</td>
<td>$1,292,735</td>
<td>$5,069,255</td>
<td>$5,069,255</td>
<td>$4,400,880</td>
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<table>
<thead>
<tr>
<th>Municipality</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>CITY CONTRIBUTION RATES FOR 2011</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retirement Normal Cost</td>
<td>8.21%</td>
<td>2.39%</td>
<td>2.51%</td>
<td>5.62%</td>
<td>5.47%</td>
<td>9.76%</td>
<td>9.36%</td>
</tr>
<tr>
<td>Normal Cost</td>
<td>2.56%</td>
<td>-0.14%</td>
<td>0.70%</td>
<td>4.83%</td>
<td>2.16%</td>
<td>6.59%</td>
<td>10.03%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>10.97%</td>
<td>2.25%</td>
<td>3.21%</td>
<td>9.80%</td>
<td>7.63%</td>
<td>16.35%</td>
<td>19.39%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.13%</td>
<td>0.39%</td>
<td>0.09%</td>
<td>0.30%</td>
<td>0.00%</td>
<td>0.26%</td>
<td>0.45%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>11.10%</td>
<td>2.64%</td>
<td>3.30%</td>
<td>10.10%</td>
<td>7.63%</td>
<td>16.61%</td>
<td>19.84%</td>
</tr>
<tr>
<td>Phase-In Rate Minimum Contribution, Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
<td>8.2%</td>
<td>N/A</td>
<td>N/A</td>
<td>14.07%</td>
<td>N/A</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>N/A</td>
<td>11.50%</td>
<td>N/A</td>
<td>9.50%</td>
<td>N/A</td>
<td>N/A</td>
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</table>

<table>
<thead>
<tr>
<th>Municipality</th>
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<tbody>
<tr>
<td><strong>ADDITIONAL INFORMATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>4</td>
<td>21.0 years</td>
<td>23.2 years</td>
<td>28.2 years</td>
<td>23.2 years</td>
<td>28.0 years</td>
<td>28.0 years</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>79</td>
<td>9</td>
<td>12</td>
<td>69</td>
<td>10</td>
<td>48</td>
<td>6</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>30</td>
<td>9</td>
<td>3</td>
<td>44</td>
<td>7</td>
<td>31</td>
<td>7</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>39.0 years</td>
<td>40.4 years</td>
<td>38.1 years</td>
<td>44.8 years</td>
<td>43.9 years</td>
<td>50.3 years</td>
<td>50.3 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>7.3 years</td>
<td>7.7 years</td>
<td>3.1 years</td>
<td>8.8 years</td>
<td>11.2 years</td>
<td>9.8 years</td>
<td>6.6 years</td>
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SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Jefferson</th>
<th>Jersey Village</th>
<th>Jewett</th>
<th>Joaquin</th>
<th>Johnson City</th>
<th>Jones Creek</th>
<th>Jonestown</th>
</tr>
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<tbody>
<tr>
<td>Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$457,219</td>
<td>$3,903,966</td>
<td>$208,381</td>
<td>$44,272</td>
<td>$213,256</td>
<td>$964</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>283,387</td>
<td>2,173,302</td>
<td>6,611</td>
<td>44,323</td>
<td>45,745</td>
<td>41,411</td>
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<tr>
<td>Prior Service Liability</td>
<td>525,259</td>
<td>6,284,029</td>
<td>369,699</td>
<td>73,727</td>
<td>404,401</td>
<td>129,416</td>
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<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$1,265,865</td>
<td>$12,361,297</td>
<td>$584,691</td>
<td>$162,322</td>
<td>$663,402</td>
<td>$171,791</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>840,853</td>
<td>8,198,413</td>
<td>421,259</td>
<td>129,594</td>
<td>542,118</td>
<td>121,457</td>
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<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$425,012</td>
<td>$4,162,884</td>
<td>$163,432</td>
<td>$32,728</td>
<td>$121,284</td>
<td>$50,334</td>
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<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>66.4%</td>
<td>66.3%</td>
<td>72.0%</td>
<td>87.5%</td>
<td>81.7%</td>
<td>70.7%</td>
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<td>Annual Payroll</td>
<td>$778,692</td>
<td>$4,363,684</td>
<td>$374,738</td>
<td>$149,543</td>
<td>$539,165</td>
<td>$147,682</td>
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CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>6.35%</td>
<td>9.66%</td>
<td>7.20%</td>
<td>2.08%</td>
<td>4.34%</td>
<td>1.36%</td>
<td>79.8%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>3.41%</td>
<td>5.92%</td>
<td>2.73%</td>
<td>1.53%</td>
<td>4.26%</td>
<td>0.97%</td>
<td>7.8%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>9.76%</td>
<td>15.58%</td>
<td>9.93%</td>
<td>3.61%</td>
<td>7.21%</td>
<td>2.33%</td>
<td>8.8%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.38%</td>
<td>0.24%</td>
<td>0.26%</td>
<td>0.25%</td>
<td>0.09%</td>
<td>0.04%</td>
<td>8.8%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>10.14%</td>
<td>15.82%</td>
<td>10.19%</td>
<td>3.86%</td>
<td>7.8%</td>
<td>2.37%</td>
<td>9.8%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
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<tbody>
<tr>
<td>27.7 years</td>
<td>5</td>
<td>4</td>
<td>4</td>
<td>48.9 years</td>
<td>11.8 years</td>
</tr>
<tr>
<td>28.1 years</td>
<td>15</td>
<td>93</td>
<td>48</td>
<td>44 years</td>
<td>9 years</td>
</tr>
<tr>
<td>27.6 years</td>
<td>1</td>
<td>6</td>
<td>8</td>
<td>43.8 years</td>
<td>8.2 years</td>
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<tr>
<td>22.7 years</td>
<td>427</td>
<td>19</td>
<td>10</td>
<td>43.9 years</td>
<td>7.3 years</td>
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<tr>
<td>27.2 years</td>
<td>11</td>
<td>19</td>
<td>8</td>
<td>55.3 years</td>
<td>9.4 years</td>
</tr>
<tr>
<td>23.0 years</td>
<td>2</td>
<td>23</td>
<td>4</td>
<td>47.6 years</td>
<td>5.9 years</td>
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SUMMARY OF ACTUARIAL INFORMATION

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<thead>
<tr>
<th>Josephine</th>
<th>Joshua</th>
<th>Jourdanton</th>
<th>Junction</th>
<th>Justin</th>
<th>Karnes City</th>
<th>Katy</th>
</tr>
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<tbody>
<tr>
<td>Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$14,565</td>
<td>$10,638</td>
<td>$126,909</td>
<td>$424,053</td>
<td>$162,660</td>
<td>$109,233</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Prior Service</td>
<td>88,219</td>
<td>1,040,718</td>
<td>731,661</td>
<td>1,204,183</td>
<td>665,694</td>
<td>1,661,832</td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$102,784</td>
<td>$1,055,387</td>
<td>$1,040,837</td>
<td>$2,003,840</td>
<td>$977,458</td>
<td>$20,204,934</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>75,189</td>
<td>1,112,114</td>
<td>748,471</td>
<td>1,246,649</td>
<td>710,453</td>
<td>14,349,054</td>
</tr>
<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>($27,595)</td>
<td>($56,727)</td>
<td>($292,366)</td>
<td>($757,191)</td>
<td>($193,291)</td>
<td>($5,855,880)</td>
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<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>73.2%</td>
<td>105.4%</td>
<td>71.9%</td>
<td>62.2%</td>
<td>78.6%</td>
<td>71.0%</td>
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<td>Annual Payroll</td>
<td>$163,729</td>
<td>$950,091</td>
<td>$811,832</td>
<td>$601,979</td>
<td>$1,291,375</td>
<td>$622,830</td>
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CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>4.75%</td>
<td>4.55%</td>
<td>4.33%</td>
<td>11.10%</td>
<td>2.39%</td>
<td>0.03%</td>
<td>11.36%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>1.17%</td>
<td>0.45%</td>
<td>2.24%</td>
<td>7.80%</td>
<td>1.04%</td>
<td>0.51%</td>
<td>3.31%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>5.92%</td>
<td>4.10%</td>
<td>6.77%</td>
<td>18.90%</td>
<td>3.90%</td>
<td>2.44%</td>
<td>17.17%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.11%</td>
<td>0.12%</td>
<td>0.32%</td>
<td>0.38%</td>
<td>0.00%</td>
<td>0.23%</td>
<td>0.28%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>6.03%</td>
<td>4.22%</td>
<td>7.09%</td>
<td>19.28%</td>
<td>3.90%</td>
<td>2.67%</td>
<td>17.45%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>13.50%</td>
<td>9.50%</td>
<td>15.50%</td>
<td>7.50%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>22.9 years</td>
<td>0</td>
<td>4</td>
<td>11</td>
<td>28.0 years</td>
<td>10.1 years</td>
</tr>
<tr>
<td>28.1 years</td>
<td>4</td>
<td>28</td>
<td>19</td>
<td>22.9 years</td>
<td>10.1 years</td>
</tr>
<tr>
<td>28.1 years</td>
<td>4</td>
<td>27</td>
<td>8</td>
<td>22.9 years</td>
<td>10.1 years</td>
</tr>
<tr>
<td>28.1 years</td>
<td>0</td>
<td>9</td>
<td>10</td>
<td>24.0 years</td>
<td>10.1 years</td>
</tr>
<tr>
<td>25.0 years</td>
<td>4</td>
<td>31</td>
<td>10</td>
<td>22.9 years</td>
<td>10.1 years</td>
</tr>
<tr>
<td>43.7 years</td>
<td>8.3 years</td>
<td>6 years</td>
<td>4.9 years</td>
<td>12.2 years</td>
<td>5.6 years</td>
</tr>
<tr>
<td>10.9 years</td>
<td>8.3 years</td>
<td>6 years</td>
<td>4.9 years</td>
<td>12.2 years</td>
<td>5.6 years</td>
</tr>
</tbody>
</table>

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Continued
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Kaufman</th>
<th>Keller</th>
<th>Kemah</th>
<th>Kempen</th>
<th>Kemp</th>
<th>Kendal</th>
<th>Kemble</th>
</tr>
</thead>
</table>

1. Prior Service Liability
   a. Present Members $1,804,162 $1,556,345 $16,143,385 $248,554 $4,468 $157,407 $2,164,109
   b. Annuitants 472,929 554,135 3,115,327 329,888 295 237,756 1,173,934

2. Current Service Liability (Present Members) 4,445,355 2,642,751 30,042,610 1,807,979 214,167 709,932 3,778,272

3. Total Actuarial Accrued Liability (1) + (2) $6,722,446 $4,753,231 $49,301,322 $2,090,521 $218,930 $1,105,095 $7,116,315


5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $2,316,278 $1,827,156 $17,853,842 $152,392 ($119,179) $244,766 $2,445,746

6. Funded Ratio: (4) / (3) 65.5% 61.6% 63.8% 92.7% 154.4% 77.9% 65.6%

7. Annual Payroll $2,421,179 $1,802,447 $18,072,675 $1,719,518 $464,070 $583,371 $3,737,989

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost 9.82% 9.59% 10.88% 5.36% 1.41% 3.22% 7.58%
- Prior Service 5.94% 6.29% 6.12% 0.65% -1.41% 2.62% 4.52%
- Total Retirement 15.76% 15.88% 17.00% 6.01% 0.00% 5.84% 12.10%

**Supplemental Death**
- 0.25% 0.16% 0.16% 0.19% 0.00% 0.20% 0.16%

- Total Rate 16.01% 16.04% 17.16% 6.20% 0.00% 6.04% 12.26%

- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 14.56% 13.63% 15.20% 6.00% 0.00% 5.88% 12.00%

- Statutory Maximum Rate (Total Retirement Only) N/A 13.50% 13.50% N/A 7.50% 7.50% 13.50%

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011**
- 28.1 years 28.1 years 28.2 years 20.9 years 36.5 years 27.8 years 21.1 years

**Number of annuitants**
- 19 10 43 4 5 6 20

**Number of active contributing members**
- 62 47 32 27 24 16 12

**Number of inactive members**
- 32 27 131 24 16 12 84

**Average age of contributing members**
- 44.0 years 39.9 years 41.4 years 42.3 years 38.7 years 44.4 years 39.4 years

**Average length of service of contributing members**
- 11.1 years 8.3 years 10.1 years 10.7 years 3.6 years 8.0 years 7.9 years

---

**Kerrville**

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Kerrville</th>
<th>Kerrville Public Utility</th>
<th>Kilgore</th>
<th>Killeen</th>
<th>Killew</th>
<th>Kirby</th>
</tr>
</thead>
</table>

1. Prior Service Liability
   a. Present Members $1,195,548 $8,796,386 $1,900,964 $4,985,344 $8,477,187 $5,036,208 $1,392,334
   b. Annuitants 1,075,255 5,635,300 890,352 3,877,902 8,642,351 5,237,394 153,035

2. Current Service Liability (Present Members) 3,030,197 27,061,703 9,775,618 13,622,221 59,682,808 22,110,252 2,427,272

3. Total Actuarial Accrued Liability (1) + (2) $5,301,000 $41,493,389 $12,566,934 $22,485,467 $76,802,346 $32,383,854 $3,972,641

4. Actuarial value of assets 2,546,740 27,570,274 10,156,946 13,068,509 58,701,014 23,123,074 2,738,002

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $2,754,260 $13,923,115 $2,409,988 $9,416,958 $18,101,332 $9,260,780 $1,234,639

6. Funded Ratio: (4) / (3) 48.0% 66.4% 80.8% 58.1% 76.4% 71.4% 68.9%

7. Annual Payroll $1,452,357 $14,214,842 $2,994,995 $6,528,893 $37,340,457 $8,882,110 $1,720,631

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost 11.09% 9.74% 9.49% 11.10% 6.92% 8.28% 8.59%
- Prior Service 11.76% 6.08% 4.90% 9.86% 3.36% 6.48% 4.46%
- Total Retirement 22.85% 15.82% 14.48% 20.06% 10.28% 14.76% 13.05%
- Supplemental Death 0.29% 0.21% 0.26% 0.29% 0.20% 0.26% 0.13%
- Total Rate 23.14% 16.03% 14.74% 20.35% 10.48% 14.76% 13.18%
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 19.75% 14.40% 13.35% 17.02% N/A 11.87% 11.62%
- Statutory Maximum Rate (Total Retirement Only) N/A 15.50% N/A N/A 13.50% 11.50% 13.50%

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011**
- 28.1 years 28.1 years 28.1 years 28.0 years 23.0 years 28.0 years 23.0 years

**Number of annuitants**
- 27 138 19 89 287 112 11

**Number of active contributing members**
- 26 27 13 54 156 89 250

**Number of inactive members**
- 26 143 34 38 314 110 58

**Average age of contributing members**
- 41.7 years 42.3 years 43.0 years 43.0 years 41.3 years 40.6 years 37.8 years

**Average length of service of contributing members**
- 9.8 years 9.4 years 11.4 years 10.2 years 10.4 years 10.4 years 6.3 years
## SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Kirbyville</th>
<th>Kountze</th>
<th>Kress</th>
<th>Kluger</th>
<th>Krum</th>
<th>Kyle</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$72,392</td>
<td>$0</td>
<td>$69,269</td>
<td>$18,939</td>
<td>$598</td>
<td>$121,754</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>307,699</td>
<td>18,510</td>
<td>14,553</td>
<td>0</td>
<td>649,040</td>
<td>0</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>400,580</td>
<td>299,544</td>
<td>279,584</td>
<td>185,741</td>
<td>41,976</td>
<td>465,976</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$780,671</td>
<td>$318,354</td>
<td>$348,853</td>
<td>$219,233</td>
<td>$42,574</td>
<td>$608,711</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>401,345</td>
<td>377,029</td>
<td>317,304</td>
<td>189,411</td>
<td>33,066</td>
<td>629,873</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>379,326</td>
<td>3,325</td>
<td>1,549</td>
<td>29,822</td>
<td>9,508</td>
<td>($21,162)</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>51.4%</td>
<td>118.4%</td>
<td>91.0%</td>
<td>86.4%</td>
<td>77.7%</td>
<td>103.5%</td>
</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$719,934</td>
<td>$207,257</td>
<td>$818,530</td>
<td>$93,259</td>
<td>$121,905</td>
<td>$1,067,293</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 2.46%
- Prior Service: 3.27%
- Total: 5.73%
- Supplemental Death: 0.32%
- Total Rate: 6.05%
- Phase-In Rate (Minimum Contribution): N/A
- Statutory Maximum Rate (Total Retirement Only): 7.50%

#### Supplemental Death
- Normal Cost: 0.32%
- Prior Service: 0.00%
- Total: 0.32%
- Phase-In Rate (Minimum Contribution): N/A
- Statutory Maximum Rate (Total Retirement Only): N/A

### ADDITIONAL INFORMATION
<table>
<thead>
<tr>
<th>Municipality</th>
<th>La Coste</th>
<th>La Feria</th>
<th>La Grange</th>
<th>La Grulla</th>
<th>La Marque</th>
<th>La Parte</th>
<th>La Vernia</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$0</td>
<td>$1,254,121</td>
<td>$1,014,722</td>
<td>$64,393</td>
<td>$1,880,415</td>
<td>$13,832,245</td>
<td>$117,385</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>481,392</td>
<td>911,710</td>
<td>48,731</td>
<td>2,248,345</td>
<td>10,471,281</td>
<td>0</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>143,848</td>
<td>1,780,672</td>
<td>1,766,685</td>
<td>214,265</td>
<td>7,932,508</td>
<td>54,075,553</td>
<td>53,488</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$143,848</td>
<td>$3,515,585</td>
<td>$3,103,117</td>
<td>$327,389</td>
<td>$12,081,268</td>
<td>$78,345,079</td>
<td>$170,874</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>153,028</td>
<td>2,073,349</td>
<td>2,181,942</td>
<td>318,939</td>
<td>7,952,508</td>
<td>52,637,477</td>
<td>25,707,602</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>($9,180)</td>
<td>$1,442,236</td>
<td>$1,981,175</td>
<td>$8,450</td>
<td>$3,657,364</td>
<td>$25,707,602</td>
<td>$131,275</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>106.4%</td>
<td>59.0%</td>
<td>72.1%</td>
<td>97.4%</td>
<td>69.7%</td>
<td>10.9%</td>
<td>23.2%</td>
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<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$202,637</td>
<td>$1,725,382</td>
<td>$2,045,802</td>
<td>$458,048</td>
<td>$5,494,998</td>
<td>$19,258,959</td>
<td>$351,543</td>
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### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 2.78%
- Prior Service: 0.32%
- Total: 2.46%
- Supplemental Death: 0.00%
- Total Rate: 2.46%
- Phase-In Rate (Minimum Contribution): N/A
- Statutory Maximum Rate (Total Retirement Only): 7.50%

#### Supplemental Death
- Normal Cost: 0.00%
- Prior Service: 0.00%
- Total: 0.00%
- Phase-In Rate (Minimum Contribution): N/A
- Statutory Maximum Rate (Total Retirement Only): N/A

### ADDITIONAL INFORMATION
<table>
<thead>
<tr>
<th>Municipality</th>
<th>La Coste</th>
<th>La Feria</th>
<th>La Grange</th>
<th>La Grulla</th>
<th>La Marque</th>
<th>La Parte</th>
<th>La Vernia</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GASB 25 Equivalent Single Amortization Period as of 1/2011</strong></td>
<td>28.1 years</td>
<td>22.8 years</td>
<td>22.6 years</td>
<td>27.9 years</td>
<td>24.6 years</td>
<td>25.4 years</td>
<td>23.4 years</td>
</tr>
<tr>
<td><strong>Number of annuitants</strong></td>
<td>15</td>
<td>7</td>
<td>26</td>
<td>3</td>
<td>3</td>
<td>26</td>
<td>120</td>
</tr>
<tr>
<td><strong>Number of active contributing members</strong></td>
<td>24</td>
<td>7</td>
<td>26</td>
<td>3</td>
<td>3</td>
<td>26</td>
<td>120</td>
</tr>
<tr>
<td><strong>Number of inactive members</strong></td>
<td>24</td>
<td>9</td>
<td>19</td>
<td>3</td>
<td>3</td>
<td>26</td>
<td>124</td>
</tr>
<tr>
<td><strong>Average age of contributing members</strong></td>
<td>45.0 years</td>
<td>57.8 years</td>
<td>43.4 years</td>
<td>57.7 years</td>
<td>47.2 years</td>
<td>47.2 years</td>
<td>38.8 years</td>
</tr>
<tr>
<td><strong>Average length of service of contributing members</strong></td>
<td>6.4 years</td>
<td>5.9 years</td>
<td>5.0 years</td>
<td>11.5 years</td>
<td>9.7 years</td>
<td>5.6 years</td>
<td>59 years</td>
</tr>
</tbody>
</table>
### Summary of Actuarial Information

#### 1. Prior Service Liability
   - a. Present Members
     - Lacy-Lakeview: $1,017,616
     - Ladonia: $0
     - Lago Vista: $59,866
     - Laguna Vista: $906,964
     - Lake Dallas: $6,099,327
     - Lake Jackson: $1,865,416
   - b. Annuitants
     - Lacy-Lakeview: 422,300
     - Ladonia: 15,319
     - Lago Vista: 188,351
     - Laguna Vista: 0
     - Lake Dallas: 21,902,320
     - Lake Jackson: 371,129

#### 2. Current Service Liability (Present Members)
   - Lacy-Lakeview: $2,102,082
   - Ladonia: 15,752
   - Lago Vista: $3,124,148
   - Laguna Vista: $203,937
   - Lake Dallas: $2,990,230
   - Lake Jackson: $21,516,507

#### 3. Actuarial Accrued Liability: (1) + (2)
   - Lacy-Lakeview: $3,541,998
   - Ladonia: 31,071
   - Lago Vista: $4,262,700
   - Laguna Vista: $263,923
   - Lake Dallas: $4,286,323
   - Lake Jackson: $31,454,105

#### 4. Actuarial Value of Assets
   - Lacy-Lakeview: $2,371,925
   - Ladonia: 47,408
   - Lago Vista: $3,487,326
   - Laguna Vista: $256,257
   - Lake Dallas: $3,055,077
   - Lake Jackson: $22,856,959

#### 5. Unfunded/(Overfunded) Actuarial Accrued Liability: (3) - (4)
   - Lacy-Lakeview: ($1,170,073)
   - Ladonia: ($16,337)
   - Lago Vista: $775,374
   - Laguna Vista: $7,666
   - Lake Dallas: $1,213,246
   - Lake Jackson: $8,597,146

#### 6. Funded Ratio: (4) / (3)
   - Lacy-Lakeview: 67.0%
   - Ladonia: 152.6%
   - Lago Vista: 81.8%
   - Laguna Vista: 97.1%
   - Lake Dallas: 71.6%
   - Lake Jackson: 7.63%

#### 7. Annual Payroll
   - Lacy-Lakeview: $1,500,999
   - Ladonia: 45,493
   - Lago Vista: $2,922,878
   - Laguna Vista: 416,601
   - Lake Dallas: $1,784,210
   - Lake Jackson: $9,570,019

### City Contribution Rates for 2011

#### Retirement
   - Normal Cost: 8.63%
   - Prior Service: 4.83%
   - Total Retirement: 13.46%
   - Supplemental Death: 0.22%
   - Total: 13.68%

#### Statutory Maximum Rate (Total Retirement Only)
   - 13.50%

### GASB 25 Equivalent Single Amortization Period as of 1/2011
   - Lacy-Lakeview: 28.2 years
   - Ladonia: 23.0 years
   - Lago Vista: 22.8 years
   - Laguna Vista: 22.3 years
   - Lake Dallas: 28.2 years
   - Lake Jackson: 28.0 years

### Additional Information
   - Number of annuitants: 12
   - Number of active contributing members: 43
   - Number of inactive members: 20
   - Average age of contributing members: 38.3 years
   - Average length of service of contributing members: 8.7 years

### Summary of Actuarial Information

#### 1. Prior Service Liability
   - a. Present Members
     - Lakeport: $0
     - Lakeside: $58,944
     - Lakeside City: $75,920
     - Lakeway: $1,706,797
     - Lampasas: $247,406
     - Lancaster: $906,964
   - b. Annuitants
     - Lakeport: 0
     - Lakeside: 59,976
     - Lakeside City: 50,796
     - Lakeway: 256,021
     - Lampasas: 475,692
     - Lancaster: 475,692

#### 2. Current Service Liability (Present Members)
   - Lakeport: $93,000
   - Lakeside: 233,772
   - Lakeside City: 50,796
   - Lakeway: 4,009,425
   - Lampasas: 6,025,378
   - Lancaster: 6,678,637

#### 3. Total Actuarial Accrued Liability: (1) + (2)
   - Lakeport: $93,000
   - Lakeside: $352,692
   - Lakeside City: $52,375
   - Lakeway: $6,521,117
   - Lampasas: $7,448,288
   - Lancaster: $26,868,319

#### 4. Actuarial Value of Assets
   - Lakeport: $118,918
   - Lakeside: $294,491
   - Lakeside City: $47,033
   - Lakeway: $4,081,961
   - Lampasas: $6,955,524
   - Lancaster: $29,362,600

#### 5. Unfunded/(Overfunded) Actuarial Accrued Liability: (3) - (4)
   - Lakeport: ($25,918)
   - Lakeside: $58,201
   - Lakeside City: $5,342
   - Lakeway: $2,439,150
   - Lampasas: $1,251,157
   - Lancaster: $16,195,935

#### 6. Funded Ratio: (4) / (3)
   - Lakeport: 127.9%
   - Lakeside: 83.5%
   - Lakeside City: 89.8%
   - Lakeway: 62.6%
   - Lampasas: 121.5%
   - Lancaster: 12.5%

#### 7. Annual Payroll
   - Lakeport: $150,407
   - Lakeside: $375,977
   - Lakeside City: $105,514
   - Lakeway: $4,024,067
   - Lampasas: $3,648,448
   - Lancaster: $14,525,485

### City Contribution Rates for 2011

#### Retirement
   - Normal Cost: 3.76%
   - Prior Service: -1.17%
   - Total Retirement: 2.59%
   - Supplemental Death: 0.25%
   - Total: 2.84%

#### Statutory Maximum Rate (Total Retirement Only)
   - 11.50%

### GASB 25 Equivalent Single Amortization Period as of 1/2011
   - Lakeport: 23.8 years
   - Lakeside: 23.5 years
   - Lakeside City: 23.1 years
   - Lakeway: 28.1 years
   - Lampasas: 28.1 years
   - Lancaster: 28.2 years

### Additional Information
   - Number of annuitants: 0
   - Number of active contributing members: 5
   - Number of inactive members: 0
   - Average age of contributing members: 47.1 years
   - Average length of service of contributing members: 6.5 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members: $99,606,889
   - b. Annuitants: $5,812,389

2. Current Service Liability (Present Members)
   - $147,590,744

3. Total Actuarial Accrued Liability: (1) + (2)
   - $305,212,249

4. Actuarial value of assets
   - $166,772,840

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - $138,439,409

6. Funded Ratio: (4) / (3)
   - 54.6%

7. Annual Payroll
   - $86,968,989

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 12.77%
- Prior Service: 9.87%
- Total Retirement: 22.64%
- Supplemental Death: 0.22%
- Total Rate: 22.86%

#### Summary of Actuarial Information (continued)
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Little Elm</th>
<th>Littlefield</th>
<th>Live Oak</th>
<th>Livingston</th>
<th>Llano</th>
<th>Lockhart</th>
<th>Lockney</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>a. Present Members</td>
<td>$2,509,601</td>
<td>$466,529</td>
<td>$6,558,786</td>
<td>$2,188,792</td>
<td>$224,096</td>
<td>$3,122,687</td>
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<tr>
<td>b. Annuitants</td>
<td>252,364</td>
<td>532,951</td>
<td>1,088,623</td>
<td>2,069,275</td>
<td>405,678</td>
<td>2,011,251</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>6,113,343</td>
<td>3,224,030</td>
<td>12,701,871</td>
<td>8,658,170</td>
<td>2,129,014</td>
<td>10,364,275</td>
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<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$8,875,308</td>
<td>$4,403,510</td>
<td>$20,349,280</td>
<td>$12,916,237</td>
<td>$2,758,788</td>
<td>$15,498,213</td>
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<td>4. Actuarial value of assets</td>
<td>6,204,659</td>
<td>3,382,342</td>
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<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$2,670,649</td>
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<td>$4,032,241</td>
<td>$696,464</td>
<td>$4,880,431</td>
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<td>6. Funded Ratio: (4) / (3)</td>
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<td>62.2%</td>
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<td>7. Annual Payroll</td>
<td>$7,767,744</td>
<td>$1,872,774</td>
<td>$5,390,180</td>
<td>$3,073,230</td>
<td>$1,694,289</td>
<td>$5,527,866</td>
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### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>7.34%</td>
<td>7.41%</td>
<td>11.27%</td>
<td>11.80%</td>
<td>4.31%</td>
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<tr>
<td>Prior Service</td>
<td>2.36%</td>
<td>3.38%</td>
<td>8.82%</td>
<td>8.14%</td>
<td>2.82%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>9.70%</td>
<td>10.79%</td>
<td>20.09%</td>
<td>19.94%</td>
<td>7.13%</td>
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<tr>
<td>Supplemental Death</td>
<td>0.20%</td>
<td>0.38%</td>
<td>0.20%</td>
<td>0.29%</td>
<td>0.31%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>9.90%</td>
<td>10.17%</td>
<td>20.29%</td>
<td>20.23%</td>
<td>7.46%</td>
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### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Lone Star</th>
<th>Longview</th>
<th>Lorrain</th>
<th>Lovers</th>
<th>Llano</th>
<th>Los Fresnos</th>
<th>Lott</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of active contributing members</td>
<td>160</td>
<td>54</td>
<td>121</td>
<td>78</td>
<td>48</td>
<td>141</td>
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<tr>
<td>Average age of contributing members</td>
<td>41.9 years</td>
<td>44.0 years</td>
<td>43.5 years</td>
<td>44.5 years</td>
<td>47.3 years</td>
<td>41.9 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>7.5 years</td>
<td>8.2 years</td>
<td>12.8 years</td>
<td>11.4 years</td>
<td>8.7 years</td>
<td>9.0 years</td>
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</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Lone Star</th>
<th>Longview</th>
<th>Lorrain</th>
<th>Lovers</th>
<th>Llano</th>
<th>Los Fresnos</th>
<th>Lott</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of active contributing members</td>
<td>12</td>
<td>25</td>
<td>25</td>
<td>21</td>
<td>50</td>
<td>2</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>42.3 years</td>
<td>43.1 years</td>
<td>49.0 years</td>
<td>41.8 years</td>
<td>41.0 years</td>
<td>43.2 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>7.2 years</td>
<td>9.9 years</td>
<td>10.4 years</td>
<td>5.2 years</td>
<td>2.9 years</td>
<td>8.5 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Lubbock</th>
<th>Lucas</th>
<th>Lufkin</th>
<th>Luling</th>
<th>Lumberton</th>
<th>Lyford</th>
<th>Lytle</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$60,528,366</td>
<td>$89,903</td>
<td>$11,562,269</td>
<td>$612,582</td>
<td>$1,196,591</td>
<td>$122,605</td>
<td>$283,831</td>
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<tr>
<td>b. Annuitants</td>
<td>216,026,164</td>
<td>603,050</td>
<td>50,565,632</td>
<td>2,827,261</td>
<td>2,427,002</td>
<td>80,612</td>
<td>824,038</td>
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<td>2. Current Service Liability (Present Members)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>215,364,273</td>
<td>692,369</td>
<td>29,983,066</td>
<td>2,702,903</td>
<td>2,570,293</td>
<td>96,729</td>
<td>1,004,960</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$138,728,757</td>
<td>$204,360</td>
<td>$23,081,352</td>
<td>$1,457,826</td>
<td>$1,678,247</td>
<td>$106,488</td>
<td>$130,671</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>60.8%</td>
<td>77.2%</td>
<td>56.5%</td>
<td>65.0%</td>
<td>60.5%</td>
<td>47.6%</td>
<td>88.5%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

- **Normal Cost**
  - Lubbock: 12.38%
  - Lucas: 10.88%
  - Lufkin: 23.26%
  - Luling: 23.26%
  - Lumberton: 0.00%
  - Lyford: 23.26%
  - Lytle: 19.26%

- **Prior Service**
  - Lubbock: 10.88%
  - Lucas: 1.86%
  - Lufkin: 11.27%
  - Luling: 9.89%
  - Lumberton: 6.72%
  - Lyford: 8.45%
  - Lytle: N/A

- **Total Retirement**
  - Lubbock: 23.26%
  - Lucas: 7.53%
  - Lufkin: 21.16%
  - Luling: 21.16%
  - Lumberton: 0.25%
  - Lyford: 3.45%
  - Lytle: 19.26%

- **Supplemental Death**
  - Lubbock: 0.00%
  - Lucas: 0.18%
  - Lufkin: 0.25%
  - Luling: 0.36%
  - Lumberton: 0.22%
  - Lyford: 0.00%
  - Lytle: 0.15%

- **Total Rate**
  - Lubbock: 23.26%
  - Lucas: 7.71%
  - Lufkin: 21.41%
  - Luling: 10.00%
  - Lumberton: 0.25%
  - Lyford: 7.87%
  - Lytle: 9.30%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

- Lubbock: 19.26%
- Lucas: N/A
- Lufkin: 17.58%
- Luling: 8.97%
- Lumberton: N/A
- Lyford: N/A
- Lytle: 7.77%

#### Statutory Maximum Rate (Total Retirement Only)

- Lubbock: 13.50%
- Lucas: N/A
- Lufkin: 11.50%
- Luling: 11.50%
- Lumberton: N/A
- Lyford: 13.50%
- Lytle: 13.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - Lubbock: 28.0 years
  - Lucas: 23.4 years
  - Lufkin: 28.1 years
  - Luling: 28.2 years
  - Lumberton: 23.0 years
  - Lyford: 28.2 years
  - Lytle: 28.2 years

- **Number of annuitants**
  - Lubbock: 893
  - Lucas: 3
  - Lufkin: 149
  - Luling: 33
  - Lumberton: 11
  - Lyford: 0
  - Lytle: 1

- **Number of active contributing members**
  - Lubbock: 1,649
  - Lucas: 20
  - Lufkin: 368
  - Luling: 75
  - Lumberton: 37
  - Lyford: 13
  - Lytle: 17

- **Number of inactive members**
  - Lubbock: 479
  - Lucas: 29
  - Lufkin: 113
  - Luling: 35
  - Lumberton: 8
  - Lyford: 1
  - Lytle: 13

- **Average age of contributing members**
  - Lubbock: 43.8 years
  - Lucas: 43.4 years
  - Lufkin: 42.5 years
  - Luling: 43.1 years
  - Lumberton: 43.6 years
  - Lyford: 45.9 years
  - Lytle: 39.4 years

- **Average length of service of contributing members**
  - Lubbock: 11.4 years
  - Lucas: 5.7 years
  - Lufkin: 10.1 years
  - Luling: 7.8 years
  - Lumberton: 9.4 years
  - Lyford: 7.1 years
  - Lytle: 7.1 years
# Actuarial Valuation of Participating Municipalities - December 31, 2009

## SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Marfa</th>
<th>Marion</th>
<th>Marlin</th>
<th>Marshall</th>
<th>Mart</th>
<th>Mason</th>
<th>Matador</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$0</td>
<td>$60,698</td>
<td>$125,632</td>
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<tr>
<td>b. Annuitants</td>
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<td>1,088,065</td>
<td>7,566,802</td>
<td>50,757</td>
<td>1,078,449</td>
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<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,435,388</td>
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<td>$2,052,679</td>
<td>$3,093,573</td>
<td>$781,886</td>
<td>$1,462,362</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,455,388</td>
<td>$925,929</td>
<td>$2,052,679</td>
<td>$3,093,573</td>
<td>$781,886</td>
<td>$1,462,362</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,666,971</td>
<td>$374,923</td>
<td>$1,233,851</td>
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<td>$1,078,148</td>
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<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>($211,583)</td>
<td>($11,044)</td>
<td>$818,828</td>
<td>$14,424,168</td>
<td>($106,755)</td>
<td>$445,214</td>
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</tr>
<tr>
<td></td>
<td>114.5%</td>
<td>103.0%</td>
<td>60.1%</td>
<td>55.1%</td>
<td>113.7%</td>
<td>70.0%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

| Normal Cost | 6.66% | 6.59% | 3.28% | 12.45% | 4.33% | 5.79% | 4.15% |
| Prior Service | -2.51% | -0.22% | 3.90% | 11.04% | -1.28% | 3.33% | 1.55% |
| **Total Retirement** | 4.15% | 6.37% | 7.18% | 23.49% | 3.05% | 9.12% | 5.70% |

#### Supplemental Death

| 0.56% | 0.49% | 0.31% | 0.39% | 0.19% | 0.40% | 0.31% |

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 22.8 years, 21.8 years, 28.0 years, 28.1 years, 28.0 years, 28.0 years, 23.0 years
- **Number of annuitants**: 12, 2, 44, 130, 3, 10, 0
- **Number of active contributing members**: 19, 10, 49, 203, 14, 25, 4
- **Number of inactive members**: 19, 7, 97, 54, 30, 8, 0
- **Average age of contributing members**: 51.1 years, 52.4 years, 38.3 years, 45.0 years, 41.8 years, 47.7 years, 51.8 years
- **Average length of service of contributing members**: 12.0 years, 6.3 years, 3.8 years, 10.1 years, 5.7 years, 0.96 years, 7.2 years

## SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Mathis</th>
<th>Maypearl</th>
<th>McAllen</th>
<th>McCamey</th>
<th>McGregor</th>
<th>McKinney</th>
<th>McLean</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$12,139</td>
<td>$39,267</td>
<td>$13,093,081</td>
<td>$84,506</td>
<td>$729,975</td>
<td>$28,668,566</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>193,031</td>
<td>0</td>
<td>1,148,947</td>
<td>52,648</td>
<td>612,826</td>
<td>8,946,739</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,496,624</td>
<td>$226,772</td>
<td>$18,250,995</td>
<td>$785,173</td>
<td>$3,397,094</td>
<td>$77,363,412</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td></td>
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<td></td>
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<td></td>
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<tr>
<td></td>
<td>$1,508,765</td>
<td>$266,772</td>
<td>$19,400,022</td>
<td>$858,346</td>
<td>$3,126,069</td>
<td>$86,332,255</td>
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<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td></td>
<td></td>
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<td></td>
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<td>$1,585,048</td>
<td>$116,123</td>
<td>$105,016,856</td>
<td>$786,668</td>
<td>$3,397,094</td>
<td>$77,363,412</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>($86,424)</td>
<td>10,649</td>
<td>$13,234,139</td>
<td>($1,495)</td>
<td>$914,972</td>
<td>$27,825</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
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<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>105.8%</td>
<td>91.6%</td>
<td>88.8%</td>
<td>100.2%</td>
<td>73.1%</td>
<td>66.3%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

| Normal Cost | 2.33% | 2.38% | 2.78% | 6.52% | 8.67% | 15.24% | 3.63% |
| Prior Service | -0.49% | 0.40% | 1.60% | -0.05% | 3.81% | 4.88% | 1.11% |
| **Total Retirement** | 1.84% | 2.78% | 8.52% | 8.67% | 10.11% | 15.24% | 3.63% |

#### Supplemental Death

| 0.33% | 0.23% | 0.00% | 0.40% | 0.33% | 0.16% | 0.16% |

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 23.1 years, 23.5 years, 22.9 years, 14.3 years, 23.2 years, 22.9 years, 29.9 years
- **Number of annuitants**: 12, 2, 44, 130, 3, 10, 0
- **Number of active contributing members**: 19, 10, 49, 203, 14, 25, 4
- **Number of inactive members**: 19, 7, 97, 54, 30, 8, 0
- **Average age of contributing members**: 42.3 years, 43.1 years, 40.3 years, 41.2 years, 40.9 years, 40.7 years, 40.4 years
- **Average length of service of contributing members**: 6.8 years, 3.9 years, 9.6 years, 12.3 years, 7.0 years, 9.5 years, 5.2 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Meadowlakes</th>
<th>Meadow Place</th>
<th>Melissa</th>
<th>Memorial Villages</th>
<th>Memphis</th>
<th>Menard</th>
<th>Mercedes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$290</td>
<td>$37,006</td>
<td>$81,916</td>
<td>$1,262,251</td>
<td>$184,486</td>
<td>$5,194,177</td>
<td></td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>383,046</td>
<td>1,355</td>
<td>2,309,189</td>
<td>363,549</td>
<td>77,985</td>
<td>4,45%</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>$106,680</td>
<td>$2,843,907</td>
<td>$957,537</td>
<td>$5,456,917</td>
<td>918,942</td>
<td>966,062</td>
<td>4,891,790</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$106,970</td>
<td>$3,320,866</td>
<td>$1,040,588</td>
<td>$9,028,357</td>
<td>$1,466,977</td>
<td>$11,484,313</td>
<td></td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>142,316</td>
<td>$3,053,231</td>
<td>831,223</td>
<td>5,987,954</td>
<td>1,098,734</td>
<td>6,101,882</td>
<td></td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>($35,346)</td>
<td>$267,635</td>
<td>63,365</td>
<td>3,040,423</td>
<td>368,243</td>
<td>53,1%</td>
<td></td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>133.0%</td>
<td>91.9%</td>
<td>79.9%</td>
<td>66.3%</td>
<td>54.7%</td>
<td>53.1%</td>
<td></td>
</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$623,575</td>
<td>$1,384,331</td>
<td>$1,251,765</td>
<td>$2,834,500</td>
<td>$489,539</td>
<td>$72,587</td>
<td>3,642,413</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>2.01%</td>
<td>-0.39%</td>
<td>1.62%</td>
<td>0.13%</td>
<td>1.75%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior Service</td>
<td>7.50%</td>
<td>1.20%</td>
<td>8.70%</td>
<td>0.24%</td>
<td>8.94%</td>
<td>15.75%</td>
<td>13.50%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>6.68%</td>
<td>1.14%</td>
<td>5.82%</td>
<td>0.29%</td>
<td>7.0%</td>
<td>17.37%</td>
<td>17.58%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>3.14%</td>
<td>1.04%</td>
<td>3.88%</td>
<td>0.20%</td>
<td>3.54%</td>
<td>3.75%</td>
<td>3.75%</td>
</tr>
<tr>
<td>Total</td>
<td>9.82%</td>
<td>1.24%</td>
<td>9.06%</td>
<td>0.29%</td>
<td>9.25%</td>
<td>20.11%</td>
<td>20.46%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 23.3 years, 28.1 years, 23.7 years, 28.0 years, 28.0 years, 28.0 years, 28.2 years
- **Number of annuitants**: 0, 6, 2, 20, 8, 3, 28
- **Number of active contributing members**: 11, 27, 32, 9, 13, 7, 104
- **Number of inactive members**: 12, 32, 13, 9, 5, 1, 35
- **Average age of contributing members**: 37.8 years, 45.7 years, 41.5 years, 47.5 years, 44.4 years, 49.5 years, 41.4 years
- **Average length of service of contributing members**: 2.1 years, 10.5 years, 7.0 years, 17.9 years, 10.8 years, 15.6 years, 10.1 years

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### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Meridian</th>
<th>Merkel</th>
<th>Mertzon</th>
<th>Mesquite</th>
<th>Mesilla</th>
<th>Midland</th>
<th>Midlothian</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$15,275</td>
<td>$274,008</td>
<td>$30,133</td>
<td>$7,822,643</td>
<td>$1,001,720</td>
<td>$22,052,182</td>
<td>$4,622,146</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>373,653</td>
<td>240,465</td>
<td>39,477,062</td>
<td>1,376,131</td>
<td>27,334,343</td>
<td>2,175,930</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>$291,085</td>
<td>$1,074,937</td>
<td>$293,116</td>
<td>$235,046,214</td>
<td>$6,714,950</td>
<td>$154,573,465</td>
<td>$18,115,455</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$291,085</td>
<td>$1,074,937</td>
<td>$293,116</td>
<td>$235,046,214</td>
<td>$6,714,950</td>
<td>$154,573,465</td>
<td>$18,115,455</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>327,127</td>
<td>89,741</td>
<td>187,746</td>
<td>1,001,720</td>
<td>97,184,684</td>
<td>11,855,747</td>
<td>6,259,881</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>($36,042)</td>
<td>$496,194</td>
<td>203,375</td>
<td>55,209,899</td>
<td>105,266,940</td>
<td>11,317,379</td>
<td>41,4 years</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>112.4%</td>
<td>53.8%</td>
<td>76.5%</td>
<td>76.5%</td>
<td>76.5%</td>
<td>76.5%</td>
<td>76.5%</td>
</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$280,854</td>
<td>$350,059</td>
<td>$149,186</td>
<td>$63,103,316</td>
<td>$3,461,620</td>
<td>$8,725,096</td>
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</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>6.55%</td>
<td>6.09%</td>
<td>12.4%</td>
<td>0.17%</td>
<td>6.82%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior Service</td>
<td>8.56%</td>
<td>8.81%</td>
<td>15.38%</td>
<td>0.21%</td>
<td>9.34%</td>
<td>15.75%</td>
<td>15.75%</td>
</tr>
<tr>
<td>Total</td>
<td>13.11%</td>
<td>16.90%</td>
<td>27.70%</td>
<td>0.32%</td>
<td>19.16%</td>
<td>30.53%</td>
<td>30.53%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.10%</td>
<td>0.13%</td>
<td>0.23%</td>
<td>0.00%</td>
<td>0.21%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total</td>
<td>5.82%</td>
<td>17.58%</td>
<td>23.40%</td>
<td>0.13%</td>
<td>15.13%</td>
<td>20.11%</td>
<td>20.11%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 22.5 years, 28.0 years, 27.8 years, 28.0 years, 28.2 years, 10.1 years
- **Number of annuitants**: 1, 4, 2, 20, 9, 5, 46
- **Number of active contributing members**: 8, 12, 3, 107, 234, 95, 3171
- **Number of inactive members**: 6, 9, 2, 107, 95, 107, 8286
- **Average age of contributing members**: 42.3 years, 40.6 years, 32.3 years, 42.6 years, 39.4 years, 41.6 years, 40.2 years
- **Average length of service of contributing members**: 7.9 years, 6.7 years, 5.5 years, 12.0 years, 5.6 years, 10.7 years, 8.2 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Miles</th>
<th>Midlothian</th>
<th>Mineral Wells</th>
<th>Missouri City</th>
<th>Monahans</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Annuitants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>1.45%</td>
<td>2.50%</td>
<td>0%</td>
<td>0.20%</td>
<td>0.00%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Midlothian</td>
<td>6.83%</td>
<td>0.58%</td>
<td>6.26%</td>
<td>0.22%</td>
<td>9.33%</td>
<td>9.13%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Mineral Wells</td>
<td>5.68%</td>
<td>12.48%</td>
<td>11.82%</td>
<td>0.20%</td>
<td>7.71%</td>
<td>9.84%</td>
<td>12.50%</td>
</tr>
<tr>
<td>Missouri City</td>
<td>7.37%</td>
<td>6.48%</td>
<td>13.93%</td>
<td>0.17%</td>
<td>11.81%</td>
<td>11.96%</td>
<td>15.50%</td>
</tr>
<tr>
<td>Monahans</td>
<td>9.16%</td>
<td>6.37%</td>
<td>13.35%</td>
<td>0.19%</td>
<td>6.09%</td>
<td>15.08%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>10.00%</td>
<td>0.20%</td>
<td>9.14%</td>
<td>N/A</td>
</tr>
<tr>
<td>Midlothian</td>
<td>5.65%</td>
<td>0.00%</td>
<td>11.50%</td>
<td>N/A</td>
</tr>
<tr>
<td>Mineral Wells</td>
<td>6.58%</td>
<td>0.40%</td>
<td>13.50%</td>
<td>N/A</td>
</tr>
<tr>
<td>Missouri City</td>
<td>15.47%</td>
<td>0.29%</td>
<td>7.50%</td>
<td>N/A</td>
</tr>
<tr>
<td>Monahans</td>
<td>17.87%</td>
<td>0.46%</td>
<td>7.50%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>36.4 years</td>
<td>0</td>
<td>4</td>
<td>2</td>
<td>33.4 years</td>
<td>1.5 years</td>
</tr>
<tr>
<td>Midlothian</td>
<td>27.8 years</td>
<td>1</td>
<td>8</td>
<td>3</td>
<td>48.8 years</td>
<td>10.4 years</td>
</tr>
<tr>
<td>Mineral Wells</td>
<td>23.0 years</td>
<td>18</td>
<td>50</td>
<td>22</td>
<td>42.0 years</td>
<td>7.5 years</td>
</tr>
<tr>
<td>Missouri City</td>
<td>28.1 years</td>
<td>75</td>
<td>169</td>
<td>107</td>
<td>40.0 years</td>
<td>8.5 years</td>
</tr>
<tr>
<td>Monahans</td>
<td>28.1 years</td>
<td>98</td>
<td>559</td>
<td>185</td>
<td>45.0 years</td>
<td>8.7 years</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>10.00%</td>
<td>0.20%</td>
<td>9.14%</td>
<td>N/A</td>
</tr>
<tr>
<td>Midlothian</td>
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<td>0.00%</td>
<td>11.50%</td>
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</tr>
<tr>
<td>Mineral Wells</td>
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<td>13.50%</td>
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</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>36.4 years</td>
<td>0</td>
<td>4</td>
<td>2</td>
<td>33.4 years</td>
<td>1.5 years</td>
</tr>
<tr>
<td>Midlothian</td>
<td>27.8 years</td>
<td>1</td>
<td>8</td>
<td>3</td>
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<td>45.0 years</td>
<td>8.7 years</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>10.00%</td>
<td>0.20%</td>
<td>9.14%</td>
<td>N/A</td>
</tr>
<tr>
<td>Midlothian</td>
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<td>0.00%</td>
<td>11.50%</td>
<td>N/A</td>
</tr>
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<td>0.40%</td>
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<td>0.46%</td>
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</tr>
</tbody>
</table>

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<tr>
<th>City</th>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
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<td>4</td>
<td>2</td>
<td>33.4 years</td>
<td>1.5 years</td>
</tr>
<tr>
<td>Midlothian</td>
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<td>1</td>
<td>8</td>
<td>3</td>
<td>48.8 years</td>
<td>10.4 years</td>
</tr>
<tr>
<td>Mineral Wells</td>
<td>23.0 years</td>
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<td>50</td>
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<td>42.0 years</td>
<td>7.5 years</td>
</tr>
<tr>
<td>Missouri City</td>
<td>28.1 years</td>
<td>75</td>
<td>169</td>
<td>107</td>
<td>40.0 years</td>
<td>8.5 years</td>
</tr>
<tr>
<td>Monahans</td>
<td>28.1 years</td>
<td>98</td>
<td>559</td>
<td>185</td>
<td>45.0 years</td>
<td>8.7 years</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
<td>10.00%</td>
<td>0.20%</td>
<td>9.14%</td>
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<tr>
<td>Midlothian</td>
<td>5.65%</td>
<td>0.00%</td>
<td>11.50%</td>
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</tr>
<tr>
<td>Mineral Wells</td>
<td>6.58%</td>
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<tr>
<td>Missouri City</td>
<td>15.47%</td>
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<td>Monahans</td>
<td>17.87%</td>
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<td>7.50%</td>
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### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miles</td>
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<td>2</td>
<td>33.4 years</td>
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<tr>
<td>Midlothian</td>
<td>27.8 years</td>
<td>1</td>
<td>8</td>
<td>3</td>
<td>48.8 years</td>
<td>10.4 years</td>
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<tr>
<td>Mineral Wells</td>
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<td>50</td>
<td>22</td>
<td>42.0 years</td>
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<tr>
<td>Missouri City</td>
<td>28.1 years</td>
<td>75</td>
<td>169</td>
<td>107</td>
<td>40.0 years</td>
<td>8.5 years</td>
</tr>
<tr>
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<td>559</td>
<td>185</td>
<td>45.0 years</td>
<td>8.7 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **a. Present Members**
     - Mount Enterprise: $33,611
     - Mt. Pleasant: $4,428,259
     - Mt. Vernon: $252,369
     - Muenster: $0
     - Muleshoe: $729,353
     - Murphy: $1,726,244
     - Nacogdoches: $11,468,731
   - **b. Annuitants**
     - Mount Enterprise: 0
     - Mt. Pleasant: 2,174,090
     - Mt. Vernon: 249,694
     - Muenster: 3,329
     - Muleshoe: 661,341
     - Murphy: 1,060,473
     - Nacogdoches: 11,553,749

2. **Current Service Liability (Present Members)**
   - Mount Enterprise: $3,625
   - Mt. Pleasant: $6,277,283
   - Mt. Vernon: $40,373
   - Muenster: 10,264,816
   - Muleshoe: $849,517
   - Murphy: 588,459
   - Nacogdoches: 2,915,678

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Mount Enterprise: $73,984
   - Mt. Pleasant: $16,867,165
   - Mt. Vernon: $1,351,580
   - Muenster: $591,788
   - Muleshoe: $4,506,372
   - Murphy: $7,485,416
   - Nacogdoches: $53,065,171

4. **Actuarial value of assets**
   - Mount Enterprise: $70,359
   - Mt. Pleasant: $10,649,882
   - Mt. Vernon: $1,021,552
   - Muenster: $659,706
   - Muleshoe: $2,956,335
   - Murphy: $4,660,163
   - Nacogdoches: $26,640,543

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Mount Enterprise: $3,625
   - Mt. Pleasant: $6,217,283
   - Mt. Vernon: $330,028
   - Muenster: $67,918
   - Muleshoe: $1,550,037
   - Murphy: $2,825,253
   - Nacogdoches: $26,424,628

6. **Funded Ratio: (4) / (3)**
   - Mount Enterprise: 95.1%
   - Mt. Pleasant: 63.1%
   - Mt. Vernon: 75.6%
   - Muenster: 111.5%
   - Muleshoe: 65.6%
   - Murphy: 62.3%
   - Nacogdoches: 50.2%

7. **Annual Payroll**
   - Mount Enterprise: $71,954
   - Mt. Pleasant: $5,698,583
   - Mt. Vernon: $808,015
   - Muenster: $355,268
   - Muleshoe: $1,061,273
   - Murphy: $5,014,187
   - Nacogdoches: $14,188,733

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost: 5.00%
- Prior Service: 0.92%
- Total Retirement: 5.92%

**Supplemental Death**
- Supplemental Death: 0.31%

**Total Rate**
- Total Rate: 6.23%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - Mount Enterprise: 7.0 years
  - Mt. Pleasant: 28.1 years
  - Mt. Vernon: 27.2 years
  - Muenster: 22.9 years
  - Muleshoe: 28.1 years
  - Murphy: 23.2 years
  - Nacogdoches: 28.0 years

- **Number of annuitants**
  - Mount Enterprise: 0
  - Mt. Pleasant: 59
  - Mt. Vernon: 13
  - Muenster: 8
  - Muleshoe: 13
  - Murphy: 11
  - Nacogdoches: 149

- **Number of active contributing members**
  - Mount Enterprise: 2
  - Mt. Pleasant: 148
  - Mt. Vernon: 22
  - Muenster: 36
  - Muleshoe: 88
  - Murphy: 301

- **Number of inactive members**
  - Mount Enterprise: 0
  - Mt. Pleasant: 70
  - Mt. Vernon: 12
  - Muenster: 6
  - Muleshoe: 43
  - Murphy: 94

- **Average age of contributing members**
  - Mount Enterprise: 53.5 years
  - Mt. Pleasant: 41.2 years
  - Mt. Vernon: 42.1 years
  - Muenster: 50.6 years
  - Muleshoe: 43.1 years
  - Murphy: 40.8 years

- **Average length of service of contributing members**
  - Mount Enterprise: 12.8 years
  - Mt. Pleasant: 8.3 years
  - Mt. Vernon: 5.8 years
  - Muenster: 4.6 years
  - Muleshoe: 9.8 years
  - Murphy: 9.6 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **a. Present Members**
     - Naples: $0
     - Nash: $0
     - Nassau Bay: $1,091,847
     - Natalia: $27,033
     - Navasota: $1,110,861
     - Nederland: $1,421,871
     - Needville: $130,795
   - **b. Annuitants**
     - Naples: 0
     - Nash: 21,470
     - Nassau Bay: 679,741
     - Natalia: 0
     - Navasota: 693,128
     - Nederland: 2,487,118
     - Needville: 70,637

2. **Current Service Liability (Present Members)**
   - Naples: $185,868
   - Nash: $628,231
   - Nassau Bay: $1,968,365
   - Natalia: $58,352
   - Navasota: $4,495,676
   - Nederland: $23,907,255
   - Needville: $1,220,495

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Naples: $185,868
   - Nash: $649,701
   - Nassau Bay: $3,739,953
   - Natalia: $85,385
   - Navasota: $6,299,665
   - Nederland: $27,816,244
   - Needville: $1,421,927

4. **Actuarial value of assets**
   - Naples: $235,581
   - Nash: $739,402
   - Nassau Bay: $2,043,040
   - Natalia: $39,495
   - Navasota: $5,128,744
   - Nederland: $23,845,576
   - Needville: $1,271,723

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Naples: ($49,713)
   - Nash: ($89,701)
   - Nassau Bay: $1,696,913
   - Natalia: $45,890
   - Navasota: $1,170,921
   - Nederland: $3,970,668
   - Needville: $45.1 years

6. **Funded Ratio: (4) / (3)**
   - Naples: 126.7%
   - Nash: 113.8%
   - Nassau Bay: 54.6%
   - Natalia: 46.3%
   - Navasota: 81.4%
   - Nederland: 85.7%
   - Needville: 89.4%

7. **Annual Payroll**
   - Naples: $244,180
   - Nash: $705,773
   - Nassau Bay: $2,257,330
   - Natalia: $378,647
   - Navasota: $2,865,902
   - Nederland: $5,944,480
   - Needville: $544,527

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - Naples: 7.6 years
  - Nash: 28.1 years
  - Nassau Bay: 27.2 years
  - Natalia: 22.9 years
  - Navasota: 23.2 years
  - Nederland: 28.0 years

- **Number of annuitants**
  - Naples: 3
  - Nash: 5
  - Nassau Bay: 8
  - Natalia: 0
  - Navasota: 23
  - Nederland: 69
  - Needville: 6

- **Number of active contributing members**
  - Naples: 8
  - Nash: 148
  - Nassau Bay: 44
  - Natalia: 13
  - Navasota: 82
  - Nederland: 108
  - Needville: 14

- **Average age of contributing members**
  - Naples: 48.3 years
  - Nash: 43.7 years
  - Nassau Bay: 42.3 years
  - Natalia: 43.3 years
  - Navasota: 41.1 years
  - Nederland: 42.9 years
  - Needville: 45.0 years

- **Average length of service of contributing members**
  - Naples: 3.8 years
  - Nash: 8.3 years
  - Nassau Bay: 5.8 years
  - Natalia: 4.6 years
  - Navasota: 9.8 years
  - Nederland: 9.6 years
  - Needville: 11.2 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - $328,292
      - $15,536,467
      - $12,306,635
      - $13,161
      - $11,814
      - $105,804
      - $5,881
   b. Annuitants
      - $206,410
      - $13,781,988
      - $7,059,964
      - 0
      - 0
      - 12,094
      - 137,436

2. Current Service Liability (Present Members)
   - $2,233,391
   - $61,497,809
   - $40,784,792
   - $189,778
   - $23,908
   - $545,565
   - $118,658

3. Total Actuarial Accrued Liability (1) + (2)
   - $2,253,591
   - $61,497,809
   - $40,784,792
   - $189,778
   - $23,908
   - $545,565
   - $118,658

4. Actuarial value of assets
   - $1,913,993
   - $32,679,235
   - $26,105,885
   - $195,436
   - $430,101

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - $339,598
   - $28,818,574
   - $14,678,907
   - $5,658
   - $115,464
   - $154,253

6. Funded Ratio: (4) / (3)
   - 84.9%
   - 53.1%
   - 64.0%
   - 103.0%
   - 11.8%
   - 78.8%
   - 154.1%

7. Annual Payroll
   - $1,019,711
   - $23,664,127
   - $10,369,558
   - $153,562
   - $99,788
   - $359,356
   - $228,231

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
   - Normal Cost
     - 5.28%
     - 10.03%
     - 10.46%
     - 2.40%
     - 4.03%
     - 4.97%
     - 2.59%
   - Prior Service
     - 2.07%
     - 7.57%
     - 8.79%
     - 0.27%
     - 1.40%
     - 1.99%
     - 0.74%
   - Total Retirement
     - 7.35%
     - 17.60%
     - 19.25%
     - 2.13%
     - 5.43%
     - 6.96%
     - 0.85%
   - Supplemental Death
     - 0.31%
     - 0.16%
     - 0.24%
     - 0.00%
     - 0.23%
     - 0.00%
     - 0.00%
   - Total Rate
     - 7.66%
     - 17.76%
     - 19.49%
     - 2.13%
     - 5.68%
     - 6.96%
     - 0.85%

#### Supplemental Death
   - 0.31%
   - 0.16%
   - 0.24%
   - 0.00%
   - 0.23%
   - 0.00%
   - 0.00%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   - N/A
   - 20.29%
   - N/A
   - 8.22%
   - N/A
   - 17.26%
   - N/A

#### Statutory Maximum Rate (Total Retirement Only)
   - N/A
   - 11.50%
   - N/A
   - 11.50%
   - N/A
   - N/A
   - N/A

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011**
- New Boston: 28.0 years
- New Braunfels: 28.0 years
- New Braunfels Utilities: 22.1 years
- New Deal: 21.0 years
- New Fairview: 24.9 years
- New London: 28.2 years
- New Summerfield: 28.3 years

**Number of annuitants**
- New Boston: 12
- New Braunfels: 153
- New Braunfels Utilities: 74
- New Deal: 0
- New Fairview: 0
- New London: 3
- New Summerfield: 2

**Number of active contributing members**
- New Boston: 33
- New Braunfels: 470
- New Braunfels Utilities: 212
- New Deal: 4
- New Fairview: 3
- New London: 10
- New Summerfield: 7

**Number of inactive members**
- New Boston: 3
- New Braunfels: 171
- New Braunfels Utilities: 53
- New Deal: 8
- New Fairview: 0
- New London: 7
- New Summerfield: 14

**Average age of contributing members**
- New Boston: 47.1 years
- New Braunfels: 40.2 years
- New Braunfels Utilities: 42.1 years
- New Deal: 48.7 years
- New Fairview: 40.6 years
- New London: 46.0 years
- New Summerfield: 40.9 years

**Average length of service of contributing members**
- New Boston: 11.5 years
- New Braunfels: 9.1 years
- New Braunfels Utilities: 10.8 years
- New Deal: 12.3 years
- New Fairview: 4.1 years
- New London: 8.6 years
- New Summerfield: 2.6 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - O'Donnell: $57,046
     - Oak Point: $101,097
     - Oak Ridge North: $1,465,153
     - Odem: $210,162
     - Odessa: $18,606,257
     - Oglesby: $1,224
     - Old River-Winfree: $0
   - b. Annuitants
     - O'Donnell: 27,566
     - Oak Point: 12,560
     - Oak Ridge North: 60,357
     - Odem: 53,496
     - Odessa: 26,067,515
     - Oglesby: 0
     - Old River-Winfree: 0

2. **Current Service Liability (Present Members)**
   - O'Donnell: $92,633
   - Oak Point: $480,553
   - Oak Ridge North: $8,794,491
   - Odem: $5,606,656
   - Odessa: $72,702,578
   - Oglesby: $48,292
   - Old River-Winfree: $11,899

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - O'Donnell: $177,245
   - Oak Point: $734,278
   - Oak Ridge North: $4,384,135
   - Odem: $710,163
   - Odessa: $123,786,574
   - Oglesby: $49,516
   - Old River-Winfree: $11,899

4. **Actuarial value of assets**
   - O'Donnell: $140,260
   - Oak Point: $498,058
   - Oak Ridge North: $2,879,491
   - Odem: $568,065
   - Odessa: $72,702,578
   - Oglesby: $48,974
   - Old River-Winfree: $31,345

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - O'Donnell: $36,985
   - Oak Point: $236,220
   - Oak Ridge North: $1,504,644
   - Odem: $142,098
   - Odessa: $51,083,996
   - Oglesby: $542
   - Old River-Winfree: ($19,446)

6. **Funded Ratio: (4) / (3)**
   - O'Donnell: 79.1%
   - Oak Point: 67.8%
   - Oak Ridge North: 65.7%
   - Odem: 80.0%
   - Odessa: 58.7%
   - Oglesby: 98.9%
   - Old River-Winfree: 263.4%

7. **Annual Payroll**
   - O'Donnell: $105,166
   - Oak Point: $841,365
   - Oak Ridge North: $2,116,408
   - Odem: $396,988
   - Odessa: $29,707,629
   - Oglesby: $53,991
   - Old River-Winfree: $23,966

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- **Normal Cost**
  - O'Donnell: 3.77%
  - Oak Point: 5.08%
  - Oak Ridge North: 9.32%
  - Odem: 3.22%
  - Odessa: 11.20%
  - Oglesby: 5.00%
  - Old River-Winfree: 5.00%
- **Prior Service**
  - O'Donnell: 2.47%
  - Oak Point: 1.92%
  - Oak Ridge North: 4.90%
  - Odem: 2.49%
  - Odessa: 10.68%
  - Oglesby: 0.29%
  - Old River-Winfree: -5.00%
- **Total Retirement**
  - O'Donnell: 6.24%
  - Oak Point: 7.00%
  - Oak Ridge North: 14.22%
  - Odem: 5.71%
  - Odessa: 21.88%
  - Oglesby: 5.29%
  - Old River-Winfree: 0.00%

#### Supplemental Death
- O'Donnell: 0.52%
- Oak Point: 0.14%
- Oak Ridge North: 0.31%
- Odem: 0.33%
- Odessa: 0.25%
- Oglesby: 0.58%
- Old River-Winfree: 0.00%

#### Total Rate
- O'Donnell: 6.76%
- Oak Point: 7.14%
- Oak Ridge North: 14.53%
- Odem: 6.04%
- Odessa: 22.13%
- Oglesby: 5.87%
- Old River-Winfree: 0.00%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- O'Donnell: N/A
- Oak Point: N/A
- Oak Ridge North: N/A
- Odem: N/A
- Odessa: 17.19%
- Oglesby: N/A
- Old River-Winfree: N/A

#### Statutory Maximum Rate (Total Retirement Only)
- O'Donnell: N/A
- Oak Point: 13.50%
- Oak Ridge North: N/A
- Odem: 7.50%
- Odessa: 9.50%
- Oglesby: 7.50%
- Old River-Winfree: 7.50%

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
  - O'Donnell: 22.5 years
  - Oak Point: 23.5 years
  - Oak Ridge North: 23.2 years
  - Odem: 22.9 years
  - Odessa: 28.1 years
  - Oglesby: 4.0 years
  - Old River-Winfree: 28.5 years

- Number of annuitants
  - O'Donnell: 1
  - Oak Point: 1
  - Oak Ridge North: 3
  - Odem: 4
  - Odessa: 377
  - Oglesby: 0
  - Old River-Winfree: 0

- Number of active contributing members
  - O'Donnell: 5
  - Oak Point: 18
  - Oak Ridge North: 46
  - Odem: 13
  - Odessa: 696
  - Oglesby: 2
  - Old River-Winfree: 1

- Number of inactive members
  - O'Donnell: 1
  - Oak Point: 20
  - Oak Ridge North: 16
  - Odem: 2
  - Odessa: 277
  - Oglesby: 0
  - Old River-Winfree: 2

- Average age of contributing members
  - O'Donnell: 48.7 years
  - Oak Point: 39.7 years
  - Oak Ridge North: 40.3 years
  - Odem: 53.6 years
  - Odessa: 42.1 years
  - Oglesby: 60.8 years
  - Old River-Winfree: 48.2 years

- Average length of service of contributing members
  - O'Donnell: 12.1 years
  - Oak Point: 7.9 years
  - Oak Ridge North: 7.6 years
  - Odem: 15.4 years
  - Odessa: 9.0 years
  - Oglesby: 14.9 years
  - Old River-Winfree: 3.6 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>CITY</th>
<th>Overton</th>
<th>Ovilla</th>
<th>Oyster Creek</th>
<th>Paducah</th>
<th>Palacios</th>
<th>Palestine</th>
<th>Palmer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$4,974</td>
<td>$65,023</td>
<td>$163,244</td>
<td>$21,252</td>
<td>$368,716</td>
<td>$5,755,197</td>
<td>$102,483</td>
</tr>
<tr>
<td>a. Present Members</td>
<td>846</td>
<td>40,868</td>
<td>75,023</td>
<td>128,012</td>
<td>384,565</td>
<td>5,069,810</td>
<td>114,630</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>$436,446</td>
<td>$70,813</td>
<td>$83,718</td>
<td>$433,302</td>
<td>$602,569</td>
<td>$2,066,641</td>
<td>$572,756</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$441,456</td>
<td>$976,704</td>
<td>$1,071,985</td>
<td>$602,569</td>
<td>$2,066,641</td>
<td>$25,466,260</td>
<td>$572,756</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$441,456</td>
<td>$976,704</td>
<td>$1,071,985</td>
<td>$602,569</td>
<td>$2,066,641</td>
<td>$25,466,260</td>
<td>$572,756</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>625,306</td>
<td>857,209</td>
<td>942,672</td>
<td>461,750</td>
<td>1,330,616</td>
<td>14,523,310</td>
<td>540,317</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>($183,850)</td>
<td>$119,495</td>
<td>$129,313</td>
<td>$140,819</td>
<td>$675,025</td>
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<tr>
<td>6. Funded Ratio (4)/(3)</td>
<td>141.6%</td>
<td>87.8%</td>
<td>87.9%</td>
<td>76.6%</td>
<td>66.3%</td>
<td>56.9%</td>
<td>94.3%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$470,834</td>
<td>$864,653</td>
<td>$617,217</td>
<td>$254,563</td>
<td>$1,258,162</td>
<td>$7,509,706</td>
<td>$748,090</td>
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### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Retired</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>3.28%</td>
<td>2.53%</td>
<td>0.57%</td>
<td>0.16%</td>
<td>0.73%</td>
<td>5.50%</td>
<td>0.00%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>-2.71%</td>
<td>-2.53%</td>
<td>-2.71%</td>
<td>-1.86%</td>
<td>-3.35%</td>
<td>-3.35%</td>
<td>-0.00%</td>
<td>-11.50%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>0.57%</td>
<td>5.50%</td>
<td>5.07%</td>
<td>0.73%</td>
<td>9.26%</td>
<td>9.26%</td>
<td>0.00%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>-0.03%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>-0.16%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>-0.00%</td>
<td>-0.00%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>0.54%</td>
<td>5.50%</td>
<td>5.04%</td>
<td>0.73%</td>
<td>9.25%</td>
<td>9.25%</td>
<td>0.00%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>-0.03%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>-0.16%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>-0.00%</td>
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</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>11.50%</td>
<td>11.50%</td>
<td>11.50%</td>
<td>11.50%</td>
<td>11.50%</td>
<td>11.50%</td>
<td>11.50%</td>
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</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>CITY</th>
<th>Palhurst</th>
<th>Palview</th>
<th>Pampa</th>
<th>Pampa</th>
<th>Panhandle</th>
<th>Panorama Village</th>
<th>Panteo</th>
<th>Park</th>
</tr>
</thead>
<tbody>
<tr>
<td>GASB 25 Equivalent Single Amortization Period as of 1/2011</td>
<td>22.9 years</td>
<td>22.9 years</td>
<td>23.6 years</td>
<td>28.1 years</td>
<td>28.1 years</td>
<td>28.0 years</td>
<td>27.9 years</td>
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<tr>
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<td>7</td>
<td>10</td>
<td>10</td>
<td>10</td>
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<tr>
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<td>25</td>
<td>17</td>
<td>10</td>
<td>34</td>
<td>18</td>
<td>178</td>
<td>20</td>
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<tr>
<td>Number of inactive members</td>
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<td>25</td>
<td>9</td>
<td>8</td>
<td>36</td>
<td>78</td>
<td>78</td>
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<tr>
<td>Average age of contributing members</td>
<td>41.9 years</td>
<td>41.8 years</td>
<td>40.8 years</td>
<td>46.4 years</td>
<td>43.3 years</td>
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<td>42.4 years</td>
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<tr>
<td>Average length of service of contributing members</td>
<td>4.1 years</td>
<td>9.0 years</td>
<td>5.9 years</td>
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<td>7.4 years</td>
<td>10.6 years</td>
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<tr>
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<td>25</td>
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<td>149</td>
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<td>149</td>
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<tr>
<td>Number of inactive members</td>
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<td>3</td>
<td>85</td>
<td>85</td>
<td>85</td>
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<tr>
<td>Average age of contributing members</td>
<td>38.1 years</td>
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<td>40.2 years</td>
<td>40.7 years</td>
<td>55.3 years</td>
<td>37.2 years</td>
<td>43.4 years</td>
<td>43.4 years</td>
</tr>
<tr>
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<td>3.0 years</td>
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<td>9.2 years</td>
<td>18.7 years</td>
<td>7.4 years</td>
<td>11.2 years</td>
<td>11.2 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**

- a. Present Members:
  - Parker: $362,400
  - Pasadena: $2,728,674
  - Pearland: $14,322,503
  - Pearsall: $605,519
  - Perryton: $497,796
  - Pharr: $3,764,413
  - Pharr: $326,616
  - Pharr: 64.5%
  - Pharr: $1,500,073
  - Pharr: $4,162,571

- b. Annuitants:
  - Parker: 440,336
  - Pasadena: 3,664,036
  - Pearland: 4,048,903
  - Pearsall: 548,488
  - Perryton: 597,816
  - Pharr: 2,147,016
  - Pharr: 548,488

**2. Current Service Liability (Present Members)**

- Parker: 805,293
- Pasadena: 152,979,015
- Pearland: 4,109,926
- Pearsall: 2,519,783
- Perryton: 4,560,866
- Pharr: 7,095,868
- Pharr: 14,472,668

**3. Total Actuarial Accrued Liability: (1) + (2)**

- Parker: $1,608,029
- Pasadena: $217,148,053
- Pearland: $57,645,422
- Pearsall: $3,063,933
- Perryton: $5,230,340
- Pharr: $10,483,581
- Pharr: $23,008,572

**4. Actuarial value of assets**

- Parker: $1,036,616
- Pasadena: $154,782,882
- Pearland: $40,139,722
- Pearsall: $2,519,783
- Perryton: $4,560,866
- Pharr: $7,095,868
- Pharr: $15,166,551

**5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**

- Parker: $571,413
- Pasadena: $62,365,171
- Pearland: $17,505,700
- Pearsall: $544,150
- Perryton: $649,474
- Pharr: $3,387,713
- Pharr: $7,842,021

**6. Funded Ratio: (4) / (3)**

- Parker: 64.5%
- Pasadena: 71.3%
- Pearland: 69.6%
- Pearsall: 82.2%
- Perryton: 87.6%
- Pharr: 67.7%
- Pharr: 65.9%

**7. Annual Payroll**

- Parker: $991,274
- Pasadena: $53,321,738
- Pearland: $26,988,242
- Pearsall: $1,500,073
- Perryton: $4,162,571
- Pharr: $2,575,664
- Pharr: $11,948,573

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**

- Normal Cost: 6.72%
- Prior Service: 3.97%
- Total Retirement: 10.69%

**Supplemental Death**

- 0.14%

**Total Rate**

- 10.83%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**

- N/A

**Statutory Maximum Rate (Total Retirement Only)**

- 10.83%

**ADDITIONAL INFORMATION**

**GASB 25 Equivalent Single Amortization Period as of 1/2011**

- Parker: 23.3 years
- Pasadena: 28.0 years
- Pearland: 28.0 years
- Pearsall: 27.9 years
- Perryton: 23.1 years
- Pharr: 28.1 years
- Pharr: 28.3 years

**Number of annuitants**

- Parker: 3
- Pasadena: 576
- Pearland: 65
- Pearsall: 17
- Perryton: 43
- Pharr: 26
- Pharr: 23

**Number of active contributing members**

- Parker: 19
- Pasadena: 1,007
- Pearland: 521
- Pearsall: 53
- Perryton: 76
- Pharr: 71
- Pharr: 87

**Number of inactive members**

- Parker: 12
- Pasadena: 222
- Pearland: 171
- Pearsall: 54
- Perryton: 71
- Pharr: 55
- Pharr: 87

**Average age of contributing members**

- Parker: 42.1 years
- Pasadena: 43.3 years
- Pearland: 41.2 years
- Pearsall: 42.0 years
- Perryton: 43.7 years
- Pharr: 40.7 years
- Pharr: 39.3 years

**Average length of service of contributing members**

- Parker: 8.0 years
- Pasadena: 11.8 years
- Pearland: 8.0 years
- Pearsall: 8.8 years
- Perryton: 7.2 years
- Pharr: 8.4 years
- Pharr: 7.9 years
## SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Prior Service Liability</th>
<th>Current Service Liability</th>
<th>Actuarial Value of Assets</th>
<th>Unfunded/(overfunded) actuarial accrued liability</th>
<th>Funded Ratio</th>
<th>City Payroll</th>
<th>Retirement</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plainview</td>
<td>$3,840,864</td>
<td>$103,622,310</td>
<td>$1,459,063</td>
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<td>18.27%</td>
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<td>14.97%</td>
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<tr>
<td>Plano</td>
<td>3,383,028</td>
<td>56,345,245</td>
<td>225,377</td>
<td>3,706,532</td>
<td>728,782</td>
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<td>20.64%</td>
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<td>Pleasanton</td>
<td>14,415,015</td>
<td>489,304,233</td>
<td>4,895,545</td>
<td>144,319</td>
<td>4,111,312</td>
<td>58,868,681</td>
<td>6.32%</td>
<td>2.26%</td>
<td>6.58%</td>
<td>0.19%</td>
<td>6.99%</td>
<td>7.50%</td>
</tr>
<tr>
<td>Point</td>
<td>$21,638,907</td>
<td>$6,136,204</td>
<td>$1,146,659</td>
<td>($22,212)</td>
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<td>-0.70%</td>
<td>0.00%</td>
<td>0.79%</td>
<td>7.50%</td>
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<tr>
<td>Ponder</td>
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<td>$3,888,483</td>
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<td>0.97%</td>
<td>6.32%</td>
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<tr>
<td>Port Aransas</td>
<td>$151,638,685</td>
<td>$4,989,545</td>
<td>$17,465,659</td>
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<td>0.79%</td>
<td>8.77%</td>
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<tr>
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<td>$332,952</td>
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<td></td>
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<td>3.71%</td>
<td>17.17%</td>
<td>0.30%</td>
<td>8.77%</td>
<td>11.50%</td>
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</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plainview</td>
<td>10.34%</td>
<td>7.93%</td>
<td>18.27%</td>
<td>0.00%</td>
<td>14.97%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Plano</td>
<td>13.28%</td>
<td>5.07%</td>
<td>18.35%</td>
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<td>14.97%</td>
<td>4.31%</td>
<td>9.50%</td>
</tr>
<tr>
<td>Pleasanton</td>
<td>6.32%</td>
<td>2.26%</td>
<td>8.58%</td>
<td>0.00%</td>
<td>14.97%</td>
<td>6.34%</td>
<td>9.50%</td>
</tr>
<tr>
<td>Point</td>
<td>1.89%</td>
<td>-1.10%</td>
<td>0.79%</td>
<td>0.00%</td>
<td>14.97%</td>
<td>3.19%</td>
<td>7.50%</td>
</tr>
<tr>
<td>Ponder</td>
<td>5.33%</td>
<td>0.97%</td>
<td>6.32%</td>
<td>0.26%</td>
<td>14.97%</td>
<td>6.34%</td>
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</tr>
<tr>
<td>Port Aransas</td>
<td>6.99%</td>
<td>0.79%</td>
<td>8.77%</td>
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</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Plainview</td>
<td>28.0 years</td>
<td>72</td>
<td>148</td>
<td>49</td>
<td>44.7 years</td>
<td>9.9 years</td>
</tr>
<tr>
<td>Plano</td>
<td>28.0 years</td>
<td>590</td>
<td>2,180</td>
<td>668</td>
<td>43.3 years</td>
<td>11.6 years</td>
</tr>
<tr>
<td>Pleasanton</td>
<td>27.9 years</td>
<td>1,142</td>
<td>87</td>
<td>32</td>
<td>41.9 years</td>
<td>8.8 years</td>
</tr>
<tr>
<td>Point</td>
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<td>1.7 years</td>
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<td>22.7 years</td>
<td>4,132</td>
<td>110</td>
<td>14</td>
<td>42.8 years</td>
<td>5.1 years</td>
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<tr>
<td>Port Aransas</td>
<td>28.0 years</td>
<td>241,922</td>
<td>796</td>
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<td>12.0 years</td>
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<td>Port Arthur</td>
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<td>5,976</td>
<td>22</td>
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<td>Plainview</td>
<td>28.0 years</td>
<td>72</td>
<td>148</td>
<td>49</td>
<td>44.7 years</td>
<td>9.9 years</td>
</tr>
<tr>
<td>Plano</td>
<td>28.0 years</td>
<td>590</td>
<td>2,180</td>
<td>668</td>
<td>43.3 years</td>
<td>11.6 years</td>
</tr>
<tr>
<td>Pleasanton</td>
<td>27.9 years</td>
<td>1,142</td>
<td>87</td>
<td>32</td>
<td>41.9 years</td>
<td>8.8 years</td>
</tr>
<tr>
<td>Point</td>
<td>24.2 years</td>
<td>2,389</td>
<td>169</td>
<td>32</td>
<td>51.3 years</td>
<td>1.7 years</td>
</tr>
<tr>
<td>Ponder</td>
<td>22.7 years</td>
<td>4,132</td>
<td>110</td>
<td>14</td>
<td>42.8 years</td>
<td>5.1 years</td>
</tr>
<tr>
<td>Port Aransas</td>
<td>28.0 years</td>
<td>241,922</td>
<td>796</td>
<td>44</td>
<td>44.3 years</td>
<td>12.0 years</td>
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<tr>
<td>Port Arthur</td>
<td>28.0 years</td>
<td>1,411,312</td>
<td>5,976</td>
<td>22</td>
<td>44.9 years</td>
<td>7.7 years</td>
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</table>
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Poth</th>
<th>Pottsboro</th>
<th>Premont</th>
<th>Presidio</th>
<th>Primera</th>
<th>Prineo</th>
<th>Prosper</th>
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</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$9,320</td>
<td>$0</td>
<td>$46,294</td>
<td>$83,203</td>
<td>$40,502</td>
<td>$378,235</td>
<td>$952,413</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>$83,546</td>
<td>$91,338</td>
<td>$123,193</td>
<td>$71,744</td>
<td>$0</td>
<td>$528,013</td>
<td>$28,557</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>160,518</td>
<td>236,051</td>
<td>362,963</td>
<td>400,218</td>
<td>225,020</td>
<td>1,060,116</td>
<td>2,362,447</td>
<td></td>
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<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$253,384</td>
<td>$327,389</td>
<td>$532,450</td>
<td>$555,255</td>
<td>$265,522</td>
<td>$1,966,364</td>
<td>$3,343,417</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>179,974</td>
<td>368,339</td>
<td>508,633</td>
<td>505,588</td>
<td>285,962</td>
<td>1,577,061</td>
<td>2,288,445</td>
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</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>73,410</td>
<td>($40,950)</td>
<td>$23,817</td>
<td>$49,667</td>
<td>($22,440)</td>
<td>$389,303</td>
<td>$1,054,972</td>
<td></td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>71.0%</td>
<td>112.5%</td>
<td>95.5%</td>
<td>91.1%</td>
<td>108.5%</td>
<td>80.2%</td>
<td>68.4%</td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$273,139</td>
<td>$679,729</td>
<td>$474,506</td>
<td>$966,486</td>
<td>$387,227</td>
<td>$1,770,113</td>
<td>$3,592,674</td>
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</table>

#### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Category</th>
<th>Quanah</th>
<th>Queen City</th>
<th>Quintan</th>
<th>Quitman</th>
<th>Quitaque</th>
<th>Quitman</th>
<th>Ralls</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Normal Cost</td>
<td>3.36%</td>
<td>1.81%</td>
<td>2.65%</td>
<td>2.22%</td>
<td>2.81%</td>
<td>7.76%</td>
<td>7.77%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>1.68%</td>
<td>0.42%</td>
<td>0.35%</td>
<td>0.36%</td>
<td>0.40%</td>
<td>1.36%</td>
<td>2.02%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>5.04%</td>
<td>1.39%</td>
<td>3.00%</td>
<td>2.58%</td>
<td>2.41%</td>
<td>9.12%</td>
<td>7.97%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>2.66%</td>
<td>0.17%</td>
<td>0.49%</td>
<td>0.24%</td>
<td>0.23%</td>
<td>0.21%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>7.70%</td>
<td>1.56%</td>
<td>3.49%</td>
<td>2.82%</td>
<td>2.64%</td>
<td>9.33%</td>
<td>9.79%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>5.07%</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>8.75%</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>9.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>N/A</td>
<td>7.50%</td>
<td>7.50%</td>
<td>13.50%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

**GASB 25 Equivalent Single Amortization Period as of 1/2011**

- Quanah: 28.1 years
- Queen City: 23.1 years
- Quintan: 23.1 years
- Quitman: 23.1 years
- Quitaque: 23.1 years
- Quitman: 23.1 years
- Ralls: 28.1 years

**Number of annuitants**

- Quanah: 4
- Queen City: 5
- Quintan: 8
- Quitman: 4
- Quitaque: 1
- Quitman: 7
- Ralls: 5

**Number of active contributing members**

- Quanah: 9
- Queen City: 19
- Quintan: 19
- Quitman: 34
- Quitaque: 16
- Quitman: 39
- Ralls: 65

**Number of inactive members**

- Quanah: 3
- Queen City: 15
- Quintan: 9
- Quitman: 21
- Quitaque: 10
- Quitman: 19
- Ralls: 24

**Average age of contributing members**

- Quanah: 50.6 years
- Queen City: 42.2 years
- Quintan: 46.9 years
- Quitman: 43.9 years
- Quitaque: 55.8 years
- Quitman: 43.2 years
- Ralls: 43.1 years

**Average length of service of contributing members**

- Quanah: 5.7 years
- Queen City: 5.5 years
- Quintan: 6.6 years
- Quitman: 5.2 years
- Quitaque: 7.9 years
- Quitman: 6.9 years
- Ralls: 5.0 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)
   - Rancho Viejo
   - Ranger
   - Rankin
   - Raymondville
   - Red Oak
   - Redwater

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Supplemental Death
- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

#### Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
- Average age of members
- Average length of service of members

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)
   - Refugio
   - Reklaw
   - Roes (Lamar County)
   - Roes (Parker County)
   - Rhome
   - Here
   - Richardson

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Supplemental Death
- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

#### Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
- Average age of members
- Average length of service of members
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Richland Hills</th>
<th>Richland Springs</th>
<th>Richmond</th>
<th>Richmond</th>
<th>Revel</th>
<th>Rio Grande City</th>
<th>Rio Vista</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$3,182,749</td>
<td>$115</td>
<td>$3,267,460</td>
<td>$632,151</td>
<td>$672,207</td>
<td>$1,344,764</td>
<td>$66,058</td>
</tr>
<tr>
<td>a. Present Members</td>
<td>2,037,006</td>
<td>20,166</td>
<td>2,269,402</td>
<td>259,179</td>
<td>54,723</td>
<td>67,659</td>
<td>1,544,764</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>2,037,006</td>
<td>20,166</td>
<td>2,269,402</td>
<td>259,179</td>
<td>54,723</td>
<td>67,659</td>
<td>1,544,764</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$1,167,062</td>
<td>22,949</td>
<td>$1,644,544</td>
<td>$1,078,973</td>
<td>$1,187,270</td>
<td>$1,771,251</td>
<td>$198,038</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$16,892,517</td>
<td>$43,230</td>
<td>$19,881,416</td>
<td>$1,970,303</td>
<td>$163,757</td>
<td>$3,383,674</td>
<td>$428,932</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>11,470,121</td>
<td>45,234</td>
<td>14,225,103</td>
<td>1,326,950</td>
<td>31,739</td>
<td>2,068,315</td>
<td>229,121</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$5,422,396</td>
<td>($2,004)</td>
<td>$5,656,313</td>
<td>$643,353</td>
<td>$132,018</td>
<td>$1,315,359</td>
<td>$169,811</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>67.9%</td>
<td>104.6%</td>
<td>71.5%</td>
<td>67.3%</td>
<td>19.4%</td>
<td>61.1%</td>
<td>53.4%</td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td>$3,816,538</td>
<td>$38,271</td>
<td>$6,258,589</td>
<td>$798,673</td>
<td>$249,620</td>
<td>$3,634,622</td>
<td>$344,795</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 10.97%
- Prior Service: 8.81%
- Total Retirement: 19.78%
- Supplemental Death: 0.30%
- Total Rate: 2608.8%

#### Supplemental Death
- Rate: 0.30%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Rate: 17.49%

#### Statutory Maximum Rate (Total Retirement Only)
- Rate: N/A

### ADDITIONAL INFORMATION
- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.1 years
- Number of annuitants: 54
- Number of active contributing members: 81
- Number of inactive members: 88
- Average age of contributing members: 45.1 years
- Average length of service of contributing members: 10.8 years

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Rising Star</th>
<th>River Oaks</th>
<th>Baunke</th>
<th>Robert Lee</th>
<th>Robbins</th>
<th>Robstown</th>
<th>Robstown Utility Systems</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$18,760</td>
<td>$1,064,736</td>
<td>$2,824,691</td>
<td>$12,139</td>
<td>$1,652,149</td>
<td>$1,332,574</td>
<td>$2,010,454</td>
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<tr>
<td>a. Present Members</td>
<td>74</td>
<td>1</td>
<td>137</td>
<td>1</td>
<td>20</td>
<td>69</td>
<td>38</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>45</td>
<td>1</td>
<td>8</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>N/A</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$3,708</td>
<td>$1,316,000</td>
<td>$323,238</td>
<td>$60,878</td>
<td>$143,884</td>
<td>$104,003</td>
<td>$74,166</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$72,468</td>
<td>$6,818,914</td>
<td>$9,831,269</td>
<td>$1,104,284</td>
<td>$4,818,602</td>
<td>$7,713,024</td>
<td>$7,994,635</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>119,498</td>
<td>4,214,900</td>
<td>7,123,817</td>
<td>49,320</td>
<td>3,264,979</td>
<td>5,803,816</td>
<td>4,460,839</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>($47,030)</td>
<td>$2,694,224</td>
<td>$2,707,452</td>
<td>$60,964</td>
<td>$1,549,973</td>
<td>$3,553,796</td>
<td>$3,531,796</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>164.9%</td>
<td>60.5%</td>
<td>72.5%</td>
<td>44.7%</td>
<td>67.9%</td>
<td>75.2%</td>
<td>55.8%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$158,929</td>
<td>$2,856,322</td>
<td>$6,012,886</td>
<td>$1,04,622</td>
<td>$2,043,501</td>
<td>$3,499,666</td>
<td>$1,937,690</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 2.84%
- Prior Service: 2.05%
- Total Retirement: 0.79%
- Supplemental Death: 0.34%
- Total Rate: 1.13%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Rate: N/A

#### Statutory Maximum Rate (Total Retirement Only)
- Rate: N/A

### ADDITIONAL INFORMATION
- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.1 years
- Number of annuitants: 0
- Number of active contributing members: 6
- Number of inactive members: 7
- Average age of contributing members: 46.9 years
- Average length of service of contributing members: 5.2 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Roby</th>
<th>Rockdale</th>
<th>Rockport</th>
<th>Rocksprings</th>
<th>Rockwall</th>
<th>Rogers</th>
<th>Rollingwood</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$0</td>
<td>$525,177</td>
<td>$2,703,074</td>
<td>$79,561</td>
<td>$11,612,730</td>
<td>$160,865</td>
<td>$80,956</td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$0</td>
<td>$525,177</td>
<td>$2,703,074</td>
<td>$79,561</td>
<td>$11,612,730</td>
<td>$160,865</td>
<td>$80,956</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>65,287</td>
<td>665,661</td>
<td>1,442,369</td>
<td>16,951</td>
<td>4,933,150</td>
<td>67,932</td>
<td>90,634</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>124,235</td>
<td>1,247,561</td>
<td>10,051,494</td>
<td>225,269</td>
<td>23,710,008</td>
<td>303,848</td>
<td>655,852</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$189,522</td>
<td>$2,438,399</td>
<td>$14,196,937</td>
<td>$321,781</td>
<td>$40,255,888</td>
<td>$532,645</td>
<td>$827,482</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>150,847</td>
<td>1,382,422</td>
<td>9,739,357</td>
<td>283,481</td>
<td>25,780,417</td>
<td>373,677</td>
<td>783,702</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$38,675</td>
<td>$1,055,977</td>
<td>$4,457,580</td>
<td>$38,300</td>
<td>$14,475,471</td>
<td>$158,968</td>
<td>$43,780</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>79.6%</td>
<td>56.7%</td>
<td>68.6%</td>
<td>88.1%</td>
<td>64.0%</td>
<td>70.2%</td>
<td>94.7%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$93,150</td>
<td>$1,493,687</td>
<td>$4,127,112</td>
<td>$176,850</td>
<td>$14,764,935</td>
<td>$301,099</td>
<td>$591,815</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 5.29% 6.16% 10.79% 3.72% 10.99% 5.58% 5.84%
- Prior Service: 2.88% 4.38% 6.70% 1.50% 6.08% 3.27% 0.52%
- Total Retirement: 8.17% 10.54% 17.49% 5.22% 17.07% 8.85% 6.36%
- Supplemental Death: 0.44% 0.27% 0.34% 0.00% 0.15% 0.00% 0.15%

#### Total Rate: 8.61% 10.81% 17.83% 5.22% 17.22% 8.85% 6.51%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death: N/A 9.80% 15.30% N/A 14.83% 8.56% N/A

#### Statutory Maximum Rate (Total Retirement Only): N/A 11.50% N/A N/A N/A N/A N/A

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 23.0 years 28.2 years 28.1 years 23.0 years 28.1 years 28.2 years 22.5 years
- Number of annuitants: 3 18 34 1 44 3 4
- Number of active contributing members: 3 45 110 7 252 10 13
- Number of inactive members: 3 25 36 1 67 11 14
- Average age of contributing members: 38.0 years 43.8 years 46.2 years 40.7 years 40.6 years 46.9 years 40.3 years
- Average length of service of contributing members: 5.3 years 7.5 years 10.5 years 11.3 years 10.3 years 10.5 years 5.2 years

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Roma</th>
<th>Roscoe</th>
<th>Rosebud</th>
<th>Rosenberg</th>
<th>Roths</th>
<th>Round Rock</th>
<th>Rowlett</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>$2,265,712</td>
<td>$60,817</td>
<td>$6,707</td>
<td>$6,624,577</td>
<td>$292,111</td>
<td>$31,984,055</td>
<td>$16,462,266</td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$2,265,712</td>
<td>$60,817</td>
<td>$6,707</td>
<td>$6,624,577</td>
<td>$292,111</td>
<td>$31,984,055</td>
<td>$16,462,266</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>635,057</td>
<td>0</td>
<td>5,705</td>
<td>87,815</td>
<td>172,251</td>
<td>68,347,060</td>
<td>43,837,715</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>3,483,200</td>
<td>188,374</td>
<td>87,815</td>
<td>21,151,862</td>
<td>172,251</td>
<td>68,347,060</td>
<td>43,837,715</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$6,383,969</td>
<td>$399,191</td>
<td>$100,227</td>
<td>$22,518,809</td>
<td>$250,662</td>
<td>$112,942,459</td>
<td>$64,957,600</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>4,324,170</td>
<td>226,223</td>
<td>87,327</td>
<td>20,082,486</td>
<td>200,247</td>
<td>74,225,983</td>
<td>46,369,748</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$2,059,799</td>
<td>$226,223</td>
<td>$12,900</td>
<td>$12,436,323</td>
<td>$83,415</td>
<td>$38,716,476</td>
<td>$18,587,852</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>67.7%</td>
<td>90.8%</td>
<td>87.1%</td>
<td>61.8%</td>
<td>79.9%</td>
<td>65.7%</td>
<td>71.4%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost: 7.93% 3.56% 1.79% 8.83% 2.86% 10.99% 11.49%
- Prior Service: 4.06% 0.67% 0.33% 6.83% 1.76% 5.65% 5.83%
- Total Retirement: 11.99% 4.23% 2.12% 15.66% 4.62% 16.64% 17.30%
- Supplemental Death: 0.23% 0.30% 0.24% 0.18% 0.37% 0.16% 0.19%
- Total Rate: 12.22% 4.53% 2.36% 15.84% 4.99% 16.80% 17.49%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death: 10.94% N/A N/A 13.53% N/A N/A 15.18%

#### Statutory Maximum Rate (Total Retirement Only): 11.50% N/A N/A N/A N/A N/A N/A

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.1 years 23.0 years 23.2 years 28.0 years 23.0 years 28.1 years 28.0 years
- Number of annuitants: 19 0 1 95 4 139 72
- Number of active contributing members: 19 0 1 95 4 139 72
- Number of inactive members: 19 0 1 95 4 139 72
- Average age of contributing members: 23.0 years 20.0 years 20.0 years 20.0 years 20.0 years 20.0 years 20.0 years
- Average length of service of contributing members: 23.0 years 20.0 years 20.0 years 20.0 years 20.0 years 20.0 years 20.0 years

---

TMRS Comprehensive Annual Financial Report 2009

Actuarial Valuation of Participating Municipalities

CONTINUED
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Royse City</th>
<th>Rich</th>
<th>Runaway Bay</th>
<th>Ranger</th>
<th>Rank</th>
<th>Sabine</th>
<th>Sachse</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td>$570,769</td>
<td>$40,176</td>
<td>$0</td>
<td>$136,066</td>
<td>$384,390</td>
<td>$118,250</td>
<td>$2,955,961</td>
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<tr>
<td>Current Service Liability</td>
<td>$1,607,755</td>
<td>$111,756</td>
<td>$297,501</td>
<td>$129,532</td>
<td>$1,072,723</td>
<td>$310,576</td>
<td>$6,761,886</td>
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<tr>
<td>Total Actuarial Accrued Liability</td>
<td>$2,396,021</td>
<td>$151,932</td>
<td>$297,501</td>
<td>$322,019</td>
<td>$1,733,826</td>
<td>$572,672</td>
<td>$11,794,392</td>
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<tr>
<td>Actuarial value of assets</td>
<td>$1,597,312</td>
<td>$138,286</td>
<td>$368,753</td>
<td>$168,664</td>
<td>$1,339,626</td>
<td>$528,114</td>
<td>$8,272,045</td>
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<tr>
<td>Unfunded/(overfunded) actuarial accrued liability</td>
<td>$798,709</td>
<td>$13,646</td>
<td>$71,252</td>
<td>$153,355</td>
<td>$394,200</td>
<td>$44,558</td>
<td>$3,522,347</td>
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<tr>
<td>Funded Ratio</td>
<td>66.7%</td>
<td>91.0%</td>
<td>77.3%</td>
<td>92.2%</td>
<td>70.1%</td>
<td></td>
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<tr>
<td>Annual Payroll</td>
<td>$1,881,668</td>
<td>$68,369</td>
<td>$537,342</td>
<td>$109,550</td>
<td>$1,352,574</td>
<td>$364,795</td>
<td>$6,233,446</td>
</tr>
</tbody>
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### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution)</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>6.55%</td>
<td>2.92%</td>
<td>9.47%</td>
<td>0.22%</td>
<td>9.69%</td>
<td>N/A</td>
<td>13.50%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>8.18%</td>
<td>1.38%</td>
<td>9.56%</td>
<td>0.27%</td>
<td>9.83%</td>
<td>N/A</td>
<td>13.50%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>2.43%</td>
<td>-0.92%</td>
<td>1.51%</td>
<td>0.33%</td>
<td>1.84%</td>
<td>N/A</td>
<td>13.50%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>8.39%</td>
<td>16.89%</td>
<td>7.38%</td>
<td>0.75%</td>
<td>7.62%</td>
<td>N/A</td>
<td>13.50%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>5.57%</td>
<td>1.81%</td>
<td>16.89%</td>
<td>0.24%</td>
<td>5.37%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution)</td>
<td>4.19%</td>
<td>0.85%</td>
<td>7.38%</td>
<td>0.33%</td>
<td>11.88%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>8.17%</td>
<td>3.51%</td>
<td>5.04%</td>
<td>0.17%</td>
<td>11.35%</td>
<td>*</td>
<td>13.50%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>23.3 years</th>
<th>23.1 years</th>
<th>23.0 years</th>
<th>28.0 years</th>
<th>28.1 years</th>
<th>22.8 years</th>
<th>28.0 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>10</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>11</td>
<td>4</td>
<td>23</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>43</td>
<td>3</td>
<td>14</td>
<td>5</td>
<td>39</td>
<td>15</td>
<td>121</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>45</td>
<td>1</td>
<td>15</td>
<td>3</td>
<td>11</td>
<td>16</td>
<td>64</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>41.2 years</td>
<td>50.5 years</td>
<td>48.1 years</td>
<td>53 years</td>
<td>42.8 years</td>
<td>45.7 years</td>
<td>41.6 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>6.9 years</td>
<td>9.3 years</td>
<td>7.0 years</td>
<td>7.7 years</td>
<td>7.4 years</td>
<td>9.7 years</td>
<td>8.8 years</td>
</tr>
</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Saginaw</th>
<th>Saint Jo</th>
<th>Salado</th>
<th>San Angelo</th>
<th>San Antonio</th>
<th>San Antonio Water System</th>
<th>San Augustine</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td>$7,840,187</td>
<td>$15,356</td>
<td>$14,831</td>
<td>$16,103,684</td>
<td>$70,534,985</td>
<td>$192,244,256</td>
</tr>
<tr>
<td>Current Service Liability</td>
<td>$2,636,288</td>
<td>$178,311</td>
<td>$8,987</td>
<td>$23,739,371</td>
<td>$115,279,430</td>
<td>$15,669,408</td>
</tr>
<tr>
<td>Total Accrued Liability</td>
<td>$18,676,076</td>
<td>$301,486</td>
<td>$145,152</td>
<td>$108,147,619</td>
<td>$703,852,987</td>
<td>$107,311,207</td>
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<tr>
<td>Actuarial value of assets</td>
<td>$9,707,228</td>
<td>$270,550</td>
<td>$97,386</td>
<td>$55,995,595</td>
<td>$515,884,277</td>
<td>$68,756,465</td>
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<tr>
<td>Unfunded/(overfunded) actuarial accrued liability</td>
<td>$8,968,848</td>
<td>$30,936</td>
<td>$47,766</td>
<td>$52,152,024</td>
<td>$187,968,710</td>
<td>$38,554,742</td>
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<tr>
<td>Funded Ratio</td>
<td>52.0%</td>
<td>89.7%</td>
<td>67.1%</td>
<td>51.8%</td>
<td>73.3%</td>
<td>64.1%</td>
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<tr>
<td>Annual Payroll</td>
<td>$6,830,866</td>
<td>$202,603</td>
<td>$249,137</td>
<td>$291,012,197</td>
<td>$263,651,933</td>
<td>$81,821,385</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution)</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>10.62%</td>
<td>8.14%</td>
<td>18.76%</td>
<td>0.22%</td>
<td>20.04%</td>
<td>16.60%</td>
<td>13.50%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>4.18%</td>
<td>0.96%</td>
<td>5.14%</td>
<td>0.34%</td>
<td>5.48%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>5.58%</td>
<td>1.31%</td>
<td>6.89%</td>
<td>0.31%</td>
<td>7.20%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>11.08%</td>
<td>6.67%</td>
<td>22.20%</td>
<td>0.00%</td>
<td>22.20%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>7.99%</td>
<td>2.52%</td>
<td>12.42%</td>
<td>0.00%</td>
<td>12.42%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution)</td>
<td>2.95%</td>
<td>4.94%</td>
<td>5.87%</td>
<td>0.49%</td>
<td>5.87%</td>
<td>*</td>
<td>13.50%</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>8.15%</td>
<td>7.04%</td>
<td>13.09%</td>
<td>13.09%</td>
<td>13.09%</td>
<td>*</td>
<td>13.50%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>28.1 years</th>
<th>27.4 years</th>
<th>23.6 years</th>
<th>28.0 years</th>
<th>28.2 years</th>
<th>*</th>
<th>28.0 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>24</td>
<td>5</td>
<td>3</td>
<td>462</td>
<td>3,260</td>
<td>95</td>
<td>12</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>133</td>
<td>6</td>
<td>7</td>
<td>742</td>
<td>6,225</td>
<td>1,648</td>
<td>36</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>37</td>
<td>10</td>
<td>3</td>
<td>217</td>
<td>400</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>42.5 years</td>
<td>60.1 years</td>
<td>45.6 years</td>
<td>42.4 years</td>
<td>44.8 years</td>
<td>45.1 years</td>
<td>46.6 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>11.9 years</td>
<td>6.5 years</td>
<td>5.5 years</td>
<td>10.0 years</td>
<td>10.9 years</td>
<td>13.9 years</td>
<td>7.2 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - San Benito: $1,534,388
     - San Felipe: $46,255
     - San Juan: $584,436
     - San Marcos: $26,975,251
     - San Saba: $361,528
     - Sanger: $835,647
     - Sansom Park: $200,110
   - b. Annuitants
     - San Benito: 1,236,894
     - San Felipe: 0
     - San Juan: 321,158
     - San Marcos: 4,774,008
     - San Saba: 18,712,588
     - Sanger: 1,28,712
     - Sansom Park: 1,385

2. **Current Service Liability (Present Members)**
   - San Benito: $7,358,090
   - San Felipe: $126,648
   - San Juan: $5,679,602
   - San Marcos: $97,579,121
   - San Saba: $2,891,409
   - Sanger: $397,365
   - Sansom Park: $863,831

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - San Benito: $7,358,090
   - San Felipe: $126,648
   - San Juan: $5,679,602
   - San Marcos: $97,579,121
   - San Saba: $2,891,409
   - Sanger: $397,365
   - Sansom Park: $863,831

4. **Actuarial value of assets**
   - San Benito: $5,768,429
   - San Felipe: 86,910
   - San Juan: 5,446,269
   - San Marcos: 60,086,015
   - San Saba: 2,021,293
   - Sanger: 3,419,092
   - Sansom Park: 694,240

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - San Benito: $1,589,661
   - San Felipe: $39,738
   - San Juan: $233,333
   - San Marcos: $37,493,106
   - San Saba: $870,116
   - Sanger: $8,554,273
   - Sansom Park: $169,591

6. **Funded Ratio: (4) / (3)**
   - San Benito: 78.4%
   - San Felipe: 68.6%
   - San Juan: 95.9%
   - San Marcos: 61.6%
   - San Saba: 86.1%
   - Sanger: 80.4%
   - Sansom Park: 80.4%

7. **Annual Payroll**
   - San Benito: $5,427,401
   - San Felipe: $226,246
   - San Juan: $6,068,641
   - San Marcos: $26,140,021
   - San Saba: $1,568,866
   - Sanger: $2,501,612
   - Sansom Park: $955,993

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- **Normal Cost**
  - San Benito: 4.39%
  - San Felipe: 78.4%
  - San Juan: 78.4%
  - San Marcos: 8.4%
  - San Saba: 8.4%
  - Sanger: 8.4%
  - Sansom Park: 8.4%
- **Prior Service**
  - San Benito: 2.03%
  - San Felipe: 6.86%
  - San Juan: 6.86%
  - San Marcos: 6.86%
  - San Saba: 6.86%
  - Sanger: 6.86%
  - Sansom Park: 6.86%
- **Total Retirement**
  - San Benito: 6.42%
  - San Felipe: 4.20%
  - San Juan: 4.20%
  - San Marcos: 13.28%
  - San Saba: 13.28%
  - Sanger: 13.28%
  - Sansom Park: 13.28%
- **Supplemental Death**
  - San Benito: 0.23%
  - San Felipe: 0.20%
  - San Juan: 0.20%
  - San Marcos: 0.20%
  - San Saba: 0.20%
  - Sanger: 0.20%
  - Sansom Park: 0.20%
- **Total Rate**
  - San Benito: 6.65%
  - San Felipe: 4.40%
  - San Juan: 4.40%
  - San Marcos: 20.33%
  - San Saba: 20.33%
  - Sanger: 20.33%
  - Sansom Park: 20.33%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- San Benito: N/A
- San Felipe: N/A
- San Juan: N/A
- San Marcos: 16.77%
- San Saba: 7.27%
- Sanger: N/A
- Sansom Park: N/A

#### Statutory Maximum Rate (Total Retirement Only)
- San Benito: 11.50%
- San Felipe: N/A
- San Juan: N/A
- San Marcos: 10.50%
- San Saba: 8.50%
- Sanger: 12.50%
- Sansom Park: 11.50%

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**
  - San Benito: 23.0 years
  - San Felipe: 22.9 years
  - San Juan: 22.5 years
  - San Marcos: 22.5 years
  - San Saba: 22.5 years
  - Sanger: 23.3 years
  - Sansom Park: 23.0 years

- **Number of annuitants**
  - San Benito: 31
  - San Felipe: 0
  - San Juan: 22
  - San Marcos: 164
  - San Saba: 17
  - Sanger: 6
  - Sansom Park: 7

- **Number of active contributing members**
  - San Benito: 163
  - San Felipe: 6
  - San Juan: 184
  - San Marcos: 508
  - San Saba: 43
  - Sanger: 9
  - Sansom Park: 20

- **Number of inactive members**
  - San Benito: 76
  - San Felipe: 3
  - San Juan: 97
  - San Marcos: 218
  - San Saba: 9
  - Sanger: 0
  - Sansom Park: 59

- **Average age of contributing members**
  - San Benito: 42.4 years
  - San Felipe: 47.1 years
  - San Juan: 40.4 years
  - San Marcos: 41.7 years
  - San Saba: 42.5 years
  - Sanger: 39.2 years
  - Sansom Park: 36.5 years

- **Average length of service of contributing members**
  - San Benito: 9.1 years
  - San Felipe: 6.4 years
  - San Juan: 7.5 years
  - San Marcos: 10.7 years
  - San Saba: 21.8 years
  - Sanger: 4.3 years
  - Sansom Park: 5.9 years

### ADDITIONAL INFORMATION

- **Number of annuitants**
  - San Benito: 13
  - San Felipe: 1
  - San Juan: 31
  - San Marcos: 15
  - San Saba: 33
  - Sanger: 1
  - Sansom Park: 1

- **Number of active contributing members**
  - San Benito: 67
  - San Felipe: 6
  - San Juan: 285
  - San Marcos: 41
  - San Saba: 9
  - Sanger: 100
  - Sansom Park: 58

- **Average age of contributing members**
  - San Benito: 40.8 years
  - San Felipe: 47.5 years
  - San Juan: 40.1 years
  - San Marcos: 45.6 years
  - San Saba: 44.6 years
  - Sanger: 41.8 years
  - Sansom Park: 47.9 years

- **Average length of service of contributing members**
  - San Benito: 8.8 years
  - San Felipe: 5.2 years
  - San Juan: 8.2 years
  - San Marcos: 14.9 years
  - San Saba: 11.6 years
  - Sanger: 9.7 years
  - Sansom Park: 9.5 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Seagraves</th>
<th>Sealy</th>
<th>Seguin</th>
<th>Slaton</th>
<th>Seminole</th>
<th>Seven Points</th>
<th>Seymour</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td>Present Members</td>
<td>$108,169</td>
<td>$2,75,377</td>
<td>$2,599,548</td>
<td>$2,274,870</td>
<td>$2,009,784</td>
<td>$84,587</td>
</tr>
<tr>
<td></td>
<td>Annuitants</td>
<td>317,515</td>
<td>802,231</td>
<td>4,352,262</td>
<td>570,703</td>
<td>1,297,442</td>
<td>64,482</td>
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<td>Current Service Liability (Present Members)</td>
<td></td>
<td>295,659</td>
<td>4,416,714</td>
<td>23,796,061</td>
<td>3,979,943</td>
<td>5,544,469</td>
<td>499,873</td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$721,343</td>
<td>$7,554,322</td>
<td>$30,747,871</td>
<td>$6,825,514</td>
<td>$8,851,695</td>
<td>$638,742</td>
<td>$2,478,992</td>
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<tr>
<td>Actuarial value of assets</td>
<td>$226,629</td>
<td>$4,825,802</td>
<td>$21,658,711</td>
<td>$4,668,886</td>
<td>$5,927,521</td>
<td>$802,585</td>
<td>$1,720,264</td>
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<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$494,714</td>
<td>$2,728,520</td>
<td>$9,089,160</td>
<td>$2,156,628</td>
<td>($163,843)</td>
<td>$25,837,034</td>
<td>$576,173</td>
</tr>
<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>31.4%</td>
<td>63.9%</td>
<td>70.4%</td>
<td>68.4%</td>
<td>67.0%</td>
<td>125.7%</td>
<td>69.4%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$407,554</td>
<td>$2,517,910</td>
<td>$12,441,376</td>
<td>$3,606,847</td>
<td>$2,130,270</td>
<td>$471,576</td>
<td>$1,142,808</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

<table>
<thead>
<tr>
<th></th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seagraves</td>
<td>5.92%</td>
<td>3.52%</td>
<td>13.45%</td>
<td>0.37%</td>
<td>13.82%</td>
<td>N/A</td>
<td>10.39%</td>
</tr>
<tr>
<td>Sealy</td>
<td>10.15%</td>
<td>6.28%</td>
<td>16.87%</td>
<td>0.20%</td>
<td>17.07%</td>
<td>14.21%</td>
<td>N/A</td>
</tr>
<tr>
<td>Seguin</td>
<td>6.84%</td>
<td>5.06%</td>
<td>11.90%</td>
<td>0.25%</td>
<td>12.15%</td>
<td>19.87%</td>
<td>N/A</td>
</tr>
<tr>
<td>Slaton</td>
<td>10.35%</td>
<td>3.71%</td>
<td>14.06%</td>
<td>0.35%</td>
<td>15.01%</td>
<td>2.26%</td>
<td>N/A</td>
</tr>
<tr>
<td>Seminole</td>
<td>11.36%</td>
<td>8.51%</td>
<td>20.87%</td>
<td>0.30%</td>
<td>22.11%</td>
<td>9.64%</td>
<td>N/A</td>
</tr>
<tr>
<td>Seven Points</td>
<td>4.41%</td>
<td>-2.15%</td>
<td>12.26%</td>
<td>0.16%</td>
<td>12.42%</td>
<td>4.13%</td>
<td>N/A</td>
</tr>
<tr>
<td>Seymour</td>
<td>5.51%</td>
<td>4.13%</td>
<td>9.64%</td>
<td>0.32%</td>
<td>9.96%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

| GASB 25 Equivalent Single Amortization Period as of 1/2011 | 28.1 years | 28.1 years | 23.0 years | 28.1 years | 28.1 years | 28.1 years | 28.1 years |
| Number of annuitants | 12 | 14 | 160 | 7 | 22 | 5 | 17 |
| Number of active contributing members | 13 | 53 | 286 | 73 | 19 | 3 | 33 |
| Number of inactive members | 15 | 31 | 117 | 23 | 37 | 15 | 15 |
| Average age of contributing members | 37.8 years | 41.3 years | 42.1 years | 38.6 years | 41.2 years | 36.4 years | 43.2 years |
| Average length of service of contributing members | 9.7 years | 10.4 years | 8.2 years | 8.7 years | 3.0 years | N/A | 98 years |

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Shallowater</th>
<th>Shamrock</th>
<th>Shavano Park</th>
<th>Shenandoah</th>
<th>Shepherd</th>
<th>Sherman</th>
<th>Shiner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td>Present Members</td>
<td>$116,839</td>
<td>$255,952</td>
<td>$854,541</td>
<td>$2,503,941</td>
<td>$0</td>
<td>$12,332,634</td>
</tr>
<tr>
<td></td>
<td>Annuitants</td>
<td>1,414</td>
<td>397,083</td>
<td>93,143</td>
<td>50,378</td>
<td>0</td>
<td>10,213,024</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td>500,935</td>
<td>724,129</td>
<td>1,924,956</td>
<td>2,642,268</td>
<td>240,507</td>
<td>45,523,827</td>
<td>1,324,155</td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$619,188</td>
<td>$1,377,164</td>
<td>$2,872,640</td>
<td>$5,196,587</td>
<td>$240,507</td>
<td>$68,069,485</td>
<td>$2,091,614</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>$642,202</td>
<td>$788,146</td>
<td>$1,963,051</td>
<td>$2,434,300</td>
<td>$299,551</td>
<td>$42,232,451</td>
<td>$1,515,441</td>
</tr>
<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>($23,014)</td>
<td>$589,018</td>
<td>$909,589</td>
<td>$2,762,287</td>
<td>($59,044)</td>
<td>$25,837,034</td>
<td>$576,173</td>
</tr>
<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>103.7%</td>
<td>57.2%</td>
<td>68.3%</td>
<td>46.8%</td>
<td>124.5%</td>
<td>62.0%</td>
<td>72.5%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$411,635</td>
<td>$557,915</td>
<td>$1,880,559</td>
<td>$3,676,547</td>
<td>$294,739</td>
<td>$19,343,544</td>
<td>$783,747</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

<table>
<thead>
<tr>
<th></th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shallowater</td>
<td>4.34%</td>
<td>6.32%</td>
<td>10.67%</td>
<td>0.28%</td>
<td>12.32%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Shamrock</td>
<td>5.33%</td>
<td>6.56%</td>
<td>11.89%</td>
<td>0.74%</td>
<td>12.63%</td>
<td>10.08%</td>
<td>N/A</td>
</tr>
<tr>
<td>Shavano Park</td>
<td>6.75%</td>
<td>3.32%</td>
<td>10.08%</td>
<td>0.21%</td>
<td>10.29%</td>
<td>14.04%</td>
<td>N/A</td>
</tr>
<tr>
<td>Shenandoah</td>
<td>9.41%</td>
<td>5.90%</td>
<td>15.31%</td>
<td>0.18%</td>
<td>14.22%</td>
<td>14.06%</td>
<td>N/A</td>
</tr>
<tr>
<td>Shepherd</td>
<td>4.41%</td>
<td>3.50%</td>
<td>8.03%</td>
<td>0.38%</td>
<td>12.25%</td>
<td>9.64%</td>
<td>N/A</td>
</tr>
<tr>
<td>Sherman</td>
<td>10.90%</td>
<td>8.13%</td>
<td>19.03%</td>
<td>0.14%</td>
<td>19.45%</td>
<td>9.98%</td>
<td>N/A</td>
</tr>
<tr>
<td>Shiner</td>
<td>5.42%</td>
<td>4.56%</td>
<td>9.98%</td>
<td>0.34%</td>
<td>10.32%</td>
<td>8.99%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

| GASB 25 Equivalent Single Amortization Period as of 1/2011 | 24.9 years | 28.0 years | 23.3 years | 28.5 years | 23.2 years | 28.0 years | 28.1 years |
| Number of annuitants | 1 | 13 | 11 | 2 | 0 | 246 | 10 |
| Number of active contributing members | 13 | 18 | 46 | 68 | 8 | 393 | 26 |
| Number of inactive members | 9 | 4 | 84 | 27 | 5 | 109 | 5 |
| Average age of contributing members | 41.4 years | 50.9 years | 39.4 years | 43.4 years | 45.1 years | 42.9 years | 46.3 years |
| Average length of service of contributing members | 5.8 years | 12.6 years | 7.3 years | 8.2 years | 7.3 years | 10.8 years | 13.2 years |
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Shoreacres</th>
<th>Slidice</th>
<th>Silverton</th>
<th>Skellytown</th>
<th>Sinton</th>
<th>Smithville</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$190,734</td>
<td>$1,776,106</td>
<td>$9,250</td>
<td>$771,666</td>
<td>$6,706</td>
<td>$206,699</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>118,557</td>
<td>2,484,559</td>
<td>325,152</td>
<td>492,961</td>
<td>0</td>
<td>288,544</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$962,023</td>
<td>$9,476,203</td>
<td>$307,952</td>
<td>$3,514,420</td>
<td>$111,356</td>
<td>$3,579,616</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>809,579</td>
<td>5,147,098</td>
<td>114,030</td>
<td>2,734,257</td>
<td>137,905</td>
<td>3,128,797</td>
</tr>
<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$152,444</td>
<td>$4,329,105</td>
<td>$193,922</td>
<td>$780,163</td>
<td>($26,549)</td>
<td>$450,819</td>
</tr>
<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>84.2%</td>
<td>54.3%</td>
<td>37.0%</td>
<td>77.8%</td>
<td>123.8%</td>
<td>87.4%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$681,390</td>
<td>$2,574,719</td>
<td>$89,914</td>
<td>$1,431,391</td>
<td>$81,530</td>
<td>$1,781,712</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost: 5.16% 10.13% 9.06% 6.32% 2.37% 6.64% 5.01%
- Prior Service: 1.40% 10.43% 19.64% 3.38% -2.27% 1.75% 2.21%
- Total Retirement: 6.56% 20.56% 28.70% 9.70% 0.10% 8.39% 7.22%

**Supplemental Death**
- 0.23% 0.00% 0.68% 0.32% 0.27% 0.40% 0.35%

**Total Rate**
- 6.79% 20.56% 29.38% 10.02% 0.37% 8.79% 7.57%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 9.50% N/A N/A 11.50% 7.50% 12.50% 9.50%

**Statutory Maximum Rate (Total Retirement Only)**
- 9.50% N/A N/A 11.50% 7.50% 12.50% 9.50%

### ADDITIONAL INFORMATION

- Number of annuitants: 4 35 4 17 1 26 17
- Number of active contributing members: 13 65 2 44 4 50 58
- Number of inactive members: 11 22 0 30 6 31 42
- Average age of contributing members: 46.1 years 41.5 years 53.4 years 40.5 years 51.5 years 44.3 years 45.1 years
- Average length of service of contributing members: 10.6 years 9.0 years 8.8 years 8.2 years 7.3 years

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Snyder</th>
<th>Snyder</th>
<th>Somersett</th>
<th>Southside</th>
<th>Somerville</th>
<th>Sour Lake</th>
<th>South Houston</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$3,455</td>
<td>$2,363,125</td>
<td>$13,111</td>
<td>$89,248</td>
<td>$312,162</td>
<td>$79,074</td>
<td>$1,890,539</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>3,647,172</td>
<td>52,260</td>
<td>80,515</td>
<td>643,944</td>
<td>0</td>
<td>2,538,987</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$91,812</td>
<td>$15,081,280</td>
<td>$139,249</td>
<td>$590,522</td>
<td>$1,942,943</td>
<td>$409,399</td>
<td>$11,899,257</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>82,442</td>
<td>9,226,327</td>
<td>114,832</td>
<td>519,138</td>
<td>1,046,690</td>
<td>496,152</td>
<td>8,022,080</td>
</tr>
<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$9,370</td>
<td>$5,775,053</td>
<td>$24,517</td>
<td>$71,384</td>
<td>$902,253</td>
<td>($6,553)</td>
<td>$3,876,277</td>
</tr>
<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>89.8%</td>
<td>61.5%</td>
<td>23.74%</td>
<td>83.3%</td>
<td>N/A</td>
<td>N/A</td>
<td>65.2%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$55,581</td>
<td>$3,516,568</td>
<td>$273,053</td>
<td>$853,393</td>
<td>$1,005,303</td>
<td>$487,221</td>
<td>$4,315,489</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost: 10.50% 11.06% 2.24% 6.04% 5.53% 2.70% 8.01%
- Prior Service: 2.22% 10.18% 0.63% 0.98% 5.69% 0.09% 5.58%
- Total Retirement: 12.72% 21.24% 2.87% 7.02% 11.39% 2.61% 13.59%

**Supplemental Death**
- 0.15% 0.29% 0.21% 0.38% 0.25% 0.24% 0.26%

**Total Rate**
- 12.87% 21.33% 3.08% 7.40% 11.38% 2.85% 13.85%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- N/A 17.45% N/A 6.44% 9.58% N/A 10.96%

**Statutory Maximum Rate (Total Retirement Only)**
- 13.50% N/A 9.50% 9.00% N/A 11.50%

### ADDITIONAL INFORMATION

- Number of annuitants: 0 37 4 5 23 0 50
- Number of active contributing members: 2 86 10 13 28 14 115
- Number of inactive members: 0 33 10 13 16 29 48
- Average age of contributing members: 48.0 years 44.1 years 38.8 years 49.8 years 40.9 years 43.1 years 44.2 years
- Average length of service of contributing members: 11.0 years 22.5 years 27.9 years 27.8 years 23.6 years 28.0 years 28.0 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retired</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>9.97%</td>
<td>8.98%</td>
<td>7.86%</td>
<td>6.79%</td>
<td>7.66%</td>
<td>7.46%</td>
<td>3.06%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>2.66%</td>
<td>4.16%</td>
<td>3.89%</td>
<td>3.39%</td>
<td>3.39%</td>
<td>1.00%</td>
<td>1.61%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>12.57%</td>
<td>13.14%</td>
<td>11.69%</td>
<td>16.68%</td>
<td>11.05%</td>
<td>8.46%</td>
<td>4.67%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.21%</td>
<td>0.16%</td>
<td>0.30%</td>
<td>0.22%</td>
<td>0.31%</td>
<td>0.18%</td>
<td>0.24%</td>
</tr>
<tr>
<td>Total</td>
<td>12.78%</td>
<td>13.30%</td>
<td>11.99%</td>
<td>16.90%</td>
<td>13.30%</td>
<td>8.64%</td>
<td>4.91%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>11.45%</td>
<td>N/A</td>
<td>11.73%</td>
<td>12.79%</td>
<td>N/A</td>
<td>8.35%</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>13.60%</td>
<td>N/A</td>
<td>13.50%</td>
<td>13.30%</td>
<td>N/A</td>
<td>13.50%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>28.3 years</th>
<th>28.3 years</th>
<th>28.4 years</th>
<th>28.1 years</th>
<th>28.1 years</th>
<th>22.9 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>22</td>
<td>47</td>
<td>8</td>
<td>18</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>150</td>
<td>282</td>
<td>19</td>
<td>20</td>
<td>38</td>
<td>42</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>55</td>
<td>117</td>
<td>8</td>
<td>24</td>
<td>37</td>
<td>11</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>42.6 years</td>
<td>40.1 years</td>
<td>42.0 years</td>
<td>43.6 years</td>
<td>45.9 years</td>
<td>40.6 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>8.4 years</td>
<td>9.9 years</td>
<td>9.8 years</td>
<td>6.4 years</td>
<td>13.2 years</td>
<td>5.7 years</td>
</tr>
</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>Retired</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>11.63%</td>
<td>4.86%</td>
<td>6.76%</td>
<td>9.37%</td>
<td>10.73%</td>
<td>3.72%</td>
<td>4.70%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>5.05%</td>
<td>2.28%</td>
<td>2.76%</td>
<td>3.86%</td>
<td>7.06%</td>
<td>0.87%</td>
<td>1.39%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>16.68%</td>
<td>7.14%</td>
<td>9.52%</td>
<td>13.23%</td>
<td>17.79%</td>
<td>4.59%</td>
<td>3.31%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.27%</td>
<td>0.39%</td>
<td>0.30%</td>
<td>0.03%</td>
<td>0.23%</td>
<td>0.00%</td>
<td>0.31%</td>
</tr>
<tr>
<td>Total</td>
<td>16.95%</td>
<td>7.53%</td>
<td>9.82%</td>
<td>13.96%</td>
<td>18.02%</td>
<td>4.59%</td>
<td>3.62%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>13.82%</td>
<td>6.09%</td>
<td>8.28%</td>
<td>11.82%</td>
<td>15.38%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>13.50%</td>
<td>9.50%</td>
<td>9.50%</td>
<td>11.50%</td>
<td>N/A</td>
<td>7.50%</td>
<td>9.50%</td>
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</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>28.1 years</th>
<th>27.9 years</th>
<th>27.9 years</th>
<th>28.0 years</th>
<th>28.0 years</th>
<th>22.8 years</th>
<th>23.0 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>37</td>
<td>15</td>
<td>5</td>
<td>4</td>
<td>50</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>129</td>
<td>29</td>
<td>18</td>
<td>5</td>
<td>136</td>
<td>6</td>
<td>12</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>44</td>
<td>31</td>
<td>6</td>
<td>4</td>
<td>53</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>43.2 years</td>
<td>49.1 years</td>
<td>43.5 years</td>
<td>50.6 years</td>
<td>43.0 years</td>
<td>47.8 years</td>
<td>48.0 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>9.1 years</td>
<td>7.0 years</td>
<td>11.8 years</td>
<td>6.7 years</td>
<td>12.0 years</td>
<td>14.5 years</td>
<td>11.0 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Prior Service Liability</th>
<th>Current Service Liability</th>
<th>Total Actuarial Accrued Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stratford</td>
<td>58,552</td>
<td>196,680</td>
<td>$595,633</td>
</tr>
<tr>
<td>Sudan</td>
<td>3,249</td>
<td>63,015</td>
<td></td>
</tr>
<tr>
<td>Sugar Land</td>
<td>24,148,149</td>
<td>67,768,066</td>
<td></td>
</tr>
<tr>
<td>Sulphur Springs</td>
<td>338,890</td>
<td>1,321,200</td>
<td></td>
</tr>
<tr>
<td>Sundown</td>
<td>244,271</td>
<td>1,202,316</td>
<td></td>
</tr>
<tr>
<td>Sunnyvale</td>
<td>698,222</td>
<td>1,918,072</td>
<td></td>
</tr>
<tr>
<td>Sunray</td>
<td>811,747</td>
<td>2,553,930</td>
<td></td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>5.41%</td>
<td>0.71%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Service</td>
<td>4.87%</td>
<td>0.00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Retirement</td>
<td>10.28%</td>
<td>3.47%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Rate</td>
<td>10.09%</td>
<td>3.47%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phase-In Rate</td>
<td>10.99%</td>
<td>3.47%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory Maximum</td>
<td>10.56%</td>
<td>3.47%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Number of annuitants: 8
- Number of active contributing members: 9
- Number of inactive members: 22
- Average age of contributing members: 48.1 years
- Average length of service of contributing members: 6.5 years

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Prior Service Liability</th>
<th>Current Service Liability</th>
<th>Total Actuarial Accrued Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunrise Beach Village</td>
<td>37,517</td>
<td>261,170</td>
<td></td>
</tr>
<tr>
<td>Sunset Valley</td>
<td>522,705</td>
<td>1,464,999</td>
<td></td>
</tr>
<tr>
<td>Surflode Beach</td>
<td>14,995</td>
<td>28,160</td>
<td></td>
</tr>
<tr>
<td>Sourcy</td>
<td>$666,717</td>
<td>795,958</td>
<td></td>
</tr>
<tr>
<td>Sweetwater</td>
<td>$3,112,038</td>
<td>8,494,825</td>
<td></td>
</tr>
<tr>
<td>T.M.R.S.</td>
<td>$15,223,185</td>
<td>$16,374,713</td>
<td></td>
</tr>
<tr>
<td>Taft</td>
<td>$6,951,517</td>
<td>$16,374,713</td>
<td></td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th>City</th>
<th>Retirement</th>
<th>Supplemental Death</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>2.00%</td>
<td>0.14%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Service</td>
<td>0.26%</td>
<td>0.16%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Retirement</td>
<td>2.26%</td>
<td>0.16%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.00%</td>
<td>0.19%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Rate</td>
<td>2.26%</td>
<td>0.16%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phase-In Rate</td>
<td>0.51%</td>
<td>0.19%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory Maximum</td>
<td>7.50%</td>
<td>0.19%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Number of annuitants: 1
- Number of active contributing members: 1
- Number of inactive members: 3
- Average age of contributing members: 37.3 years
- Average length of service of contributing members: 3.4 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Tahoka</th>
<th>Tatum</th>
<th>Taylor</th>
<th>Teague</th>
<th>Temple</th>
<th>Texoma</th>
<th>Terrell</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$3,391</td>
<td>$3,719,279</td>
<td>$304,037</td>
<td>$15,181,367</td>
<td>$49,904</td>
<td>$4,909,204</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>24,774</td>
<td>75,314</td>
<td>2,389,029</td>
<td>198,670</td>
<td>5,481</td>
<td>5,102,813</td>
</tr>
<tr>
<td><strong>Current Service Liability (Present Members)</strong></td>
<td>1,049,136</td>
<td>136,079</td>
<td>8,711,381</td>
<td>933,443</td>
<td>139,577</td>
<td>15,337,352</td>
</tr>
<tr>
<td><strong>Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$1,073,910</td>
<td>$214,784</td>
<td>$14,819,689</td>
<td>$1,436,150</td>
<td>$91,876,796</td>
<td>$193,962</td>
</tr>
<tr>
<td><strong>Actuarial value of assets</strong></td>
<td>1,215,062</td>
<td>155,838</td>
<td>8,973,722</td>
<td>1,033,161</td>
<td>56,517,812</td>
<td>188,522</td>
</tr>
<tr>
<td><strong>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>($141,152)</td>
<td>$58,946</td>
<td>$5,845,967</td>
<td>$402,989</td>
<td>$35,358,984</td>
<td>$5,440</td>
</tr>
<tr>
<td><strong>Funded Ratio: (4) / (3)</strong></td>
<td>113.1%</td>
<td>72.6%</td>
<td>60.6%</td>
<td>71.9%</td>
<td>61.5%</td>
<td>97.2%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2011

<table>
<thead>
<tr>
<th></th>
<th>Retirement</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>6.31%</td>
<td>2.50%</td>
<td>7.21%</td>
<td>5.94%</td>
<td>11.19%</td>
<td>3.29%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>-2.02%</td>
<td>1.63%</td>
<td>5.92%</td>
<td>2.86%</td>
<td>8.73%</td>
<td>0.14%</td>
</tr>
<tr>
<td><strong>Total Retirement</strong></td>
<td>4.29%</td>
<td>4.13%</td>
<td>13.13%</td>
<td>8.70%</td>
<td>19.92%</td>
<td>3.43%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.36%</td>
<td>0.25%</td>
<td>0.35%</td>
<td>0.40%</td>
<td>0.25%</td>
<td>0.84%</td>
</tr>
<tr>
<td><strong>Total Rate</strong></td>
<td>4.65%</td>
<td>4.38%</td>
<td>13.38%</td>
<td>9.10%</td>
<td>20.17%</td>
<td>4.01%</td>
</tr>
<tr>
<td><strong>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</strong></td>
<td>N/A</td>
<td>N/A</td>
<td>11.95%</td>
<td>7.64%</td>
<td>17.01%</td>
<td>3.66%</td>
</tr>
<tr>
<td><strong>Statutory Maximum Rate (Total Retirement Only)</strong></td>
<td>11.50%</td>
<td>7.50%</td>
<td>N/A</td>
<td>13.50%</td>
<td>N/A</td>
<td>7.50%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tahoka</td>
<td>23.1 years</td>
<td>7</td>
<td>15</td>
<td>3</td>
<td>42.9 years</td>
<td>12.1 years</td>
</tr>
<tr>
<td>Tatum</td>
<td>23.0 years</td>
<td>5</td>
<td>6</td>
<td>11</td>
<td>49.2 years</td>
<td>5.7 years</td>
</tr>
<tr>
<td>Taylor</td>
<td>28.0 years</td>
<td>56</td>
<td>142</td>
<td>80</td>
<td>41.3 years</td>
<td>9.0 years</td>
</tr>
<tr>
<td>Teague</td>
<td>28.3 years</td>
<td>14</td>
<td>31</td>
<td>26</td>
<td>47.3 years</td>
<td>10.0 years</td>
</tr>
<tr>
<td>Temple</td>
<td>28.0 years</td>
<td>264</td>
<td>560</td>
<td>291</td>
<td>43.4 years</td>
<td>29.3 years</td>
</tr>
<tr>
<td>Texoma</td>
<td>28.1 years</td>
<td>2</td>
<td>7</td>
<td>52</td>
<td>51.1 years</td>
<td>161.0 years</td>
</tr>
<tr>
<td>Terrell</td>
<td>28.1 years</td>
<td>2</td>
<td>2</td>
<td>122</td>
<td>6.8 years</td>
<td>9 years</td>
</tr>
</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Terrell Hills</th>
<th>Texarkana</th>
<th>Texarkana Police Dept</th>
<th>Texarkana Utilities</th>
<th>Texoma City</th>
<th>Texas Municipal League</th>
<th>Texas Municipal League IE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$1,457,696</td>
<td>$4,373,404</td>
<td>$4,059,346</td>
<td>$4,815,095</td>
<td>$9,896,730</td>
<td>$2,532,896</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>1,124,808</td>
<td>4,788,979</td>
<td>5,264,825</td>
<td>4,165,756</td>
<td>14,859,357</td>
<td>1,200,885</td>
</tr>
<tr>
<td><strong>Current Service Liability (Present Members)</strong></td>
<td>3,665,513</td>
<td>18,350,437</td>
<td>14,551,467</td>
<td>11,682,551</td>
<td>41,974,886</td>
<td>7,387,389</td>
</tr>
<tr>
<td><strong>Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$6,248,017</td>
<td>$27,512,820</td>
<td>$23,875,638</td>
<td>$20,663,402</td>
<td>$66,730,973</td>
<td>$11,121,170</td>
</tr>
<tr>
<td><strong>Actuarial value of assets</strong></td>
<td>4,388,874</td>
<td>18,309,284</td>
<td>13,842,840</td>
<td>12,032,748</td>
<td>38,916,510</td>
<td>8,290,997</td>
</tr>
<tr>
<td><strong>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$1,859,143</td>
<td>$9,203,536</td>
<td>$10,032,798</td>
<td>$8,630,654</td>
<td>$27,749,463</td>
<td>$2,830,173</td>
</tr>
<tr>
<td><strong>Funded Ratio: (4) / (3)</strong></td>
<td>70.2%</td>
<td>66.5%</td>
<td>58.0%</td>
<td>58.2%</td>
<td>58.3%</td>
<td>74.6%</td>
</tr>
<tr>
<td><strong>Annual Payroll</strong></td>
<td>$2,073,385</td>
<td>$8,245,198</td>
<td>$5,351,593</td>
<td>$6,368,173</td>
<td>$18,231,872</td>
<td>$2,572,726</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   a. Present Members
      - Texas Municipal League: $14,666,266
      - The Colony: $0
      - Thompsons: $13,288,092
      - Throckmorton: $10,508
      - Three Rivers: $47,034
      - $757,995
      - $50,251
   b. Annuitants
      - $797,168
      - $7,576
      - $4,942,283
      - $0
      - $11,001
      - $162,831
      - $72,663

2. **Current Service Liability (Present Members)**
   - $4,238,829
   - 24,937
   - $29,819,661
   - $56,921
   - $347,580
   - $1,830,654
   - $255,747

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - $59,702,263
   - $32,513
   - $48,050,036
   - $67,101
   - $375,615
   - $2,751,480
   - $378,661

4. **Actuarial value of assets**
   - $46,585,166
   - 35,991
   - $30,412,675
   - $54,605
   - $351,730
   - $2,272,095
   - $296,623

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - $13,117,097
   - ($3,478)
   - $17,637,361
   - $12,496
   - $23,885
   - $479,385
   - $82,038

6. **Funded Ratio: (4) / (3)**
   - 78.0%
   - 110.7%
   - 63.3%
   - 81.4%
   - 93.6%
   - 82.6%
   - 78.3%

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost
  - 12.89%
  - 5.00%
  - 10.89%
  - 3.70%
  - 5.20%
  - 5.66%
  - 5.37%
- Prior Service
  - 4.33%
  - 0.96%
  - 6.98%
  - 0.83%
  - 0.54%
  - 2.41%
  - 3.64%
- Total Retirement
  - 17.22%
  - 4.04%
  - 17.87%
  - 4.53%
  - 5.74%
  - 8.07%
  - 9.01%

#### Supplemental Death
- 0.26%
- 0.45%
- 0.20%
- 0.40%
- 0.50%
- 0.31%
- 0.32%

#### Total Rate
- 17.48%
- 4.49%
- 18.07%
- 4.93%
- 5.74%
- 8.07%
- 9.01%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- N/A
- N/A
- N/A
- N/A
- 13.77%
- N/A
- N/A

#### Statutory Maximum Rate (Total Retirement Only)
- N/A
- 7.50%
- N/A
- N/A
- 7.50%
- 13.50%
- 11.50%

### ADDITIONAL INFORMATION

#### GASB 25 Equivalent Single Amortization Period as of 1/2011
- 28.1 years
- 23.1 years
- 28.3 years
- 23.0 years
- 27.6 years
- 28.1 years
- 28.2 years

#### Number of annuitants
- 17
- 0
- 77
- 0
- 2
- 5
- 4

#### Number of active contributing members
- 236
- 2
- 287
- 3
- 9
- 37
- 5

#### Number of inactive members
- 38
- 0
- 138
- 0
- 6
- 7
- 5

#### Average age of contributing members
- 47.0 years
- 54.5 years
- 42.4 years
- 53.4 years
- 50.6 years
- 49.0 years
- 41.2 years

#### Average length of service of contributing members
- 12.4 years
- 8.6 years
- 10.3 years
- 8.9 years
- 8.6 years
- 12.4 years
- 8.8 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   a. Present Members
      - Tiki Island: $45,769
      - Tipson: $116,983
      - Tioga: $3,571
      - Tolar: $1,247
      - Tom Bean: $768
      - $3,899,540
      - $1,247
   b. Annuitants
      - 0
      - 37,201
      - 0
      - 0
      - 52,424
      - 1,889,814
      - 3,074

2. **Current Service Liability (Present Members)**
   - $189,995
   - $493,457
   - $3,571
   - $119,662
   - $171,468
   - $342,724
   - $17,390,687
   - $5,652,152

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - $204,764
   - $543,457
   - $3,571
   - $219,224
   - $234,724
   - $413,224
   - $51,042

4. **Actuarial value of assets**
   - $155,585
   - $388,504
   - $649,953
   - $239,377
   - $149,337
   - $143,377
   - $115,335

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - $49,180
   - $64,953
   - ($29,675)
   - $5,188
   - $23,885
   - $479,385
   - $54,661

6. **Funded Ratio: (4) / (3)**
   - 80.4%
   - 5.00%
   - 124.8%
   - 86.5%
   - 5.74%
   - 11.50%
   - 5.00%

7. **Annual Payroll**
   - $281,048
   - $283,457
   - $248,742
   - $193,453
   - $149,337
   - $143,377
   - $115,335

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
- Normal Cost
  - 3.08%
  - 3.92%
  - 2.75%
  - 5.61%
  - 2.69%
  - 14.67%
  - 8.33%
- Prior Service
  - 0.74%
  - 1.22%
  - 1.14%
  - 0.84%
  - 0.30%
  - 0.25%
  - 0.43%
- Total Retirement
  - 3.82%
  - 5.14%
  - 1.61%
  - 6.45%
  - 0.30%
  - 0.25%
  - 0.43%
- Supplemental Death
  - 0.26%
  - 0.35%
  - 0.22%
  - 0.30%
  - 0.30%
  - 0.25%
  - 0.43%
- Total Rate
  - 4.08%
  - 5.69%
  - 1.83%
  - 6.65%
  - 2.80%
  - 14.92%
  - 8.76%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- N/A
- N/A
- N/A
- N/A
- N/A
- N/A
- N/A

#### Statutory Maximum Rate (Total Retirement Only)
- N/A
- 7.50%
- 7.50%
- N/A
- 13.50%
- 11.50%
- 9.50%

### ADDITIONAL INFORMATION

#### Number of annuitants
- 0
- 5
- 0
- 0
- 1
- 37
- 5

#### Number of active contributing members
- 8
- 8
- 6
- 5
- 8
- 133
- 2

#### Number of inactive members
- 4
- 6
- 7
- 6
- 12
- 40
- 0

#### Average age of contributing members
- 44.7 years
- 44.9 years
- 47.2 years
- 50.2 years
- 37.4 years
- 43.6 years
- 54.7 years

#### Average length of service of contributing members
- 6.4 years
- 8.9 years
- 6.0 years
- 8.2 years
- 3.0 years
- 10.0 years
- 13.0 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

<table>
<thead>
<tr>
<th></th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>3.43%</td>
<td>0.89%</td>
<td>4.32%</td>
<td>0.19%</td>
<td>4.51%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior Service</td>
<td>3.34%</td>
<td>3.01%</td>
<td>6.35%</td>
<td>0.40%</td>
<td>6.75%</td>
<td>5.75%</td>
<td>8.18%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>6.77%</td>
<td>0.31%</td>
<td>6.35%</td>
<td>0.19%</td>
<td>6.75%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.23%</td>
<td></td>
<td>0.23%</td>
<td>0.12%</td>
<td>0.35%</td>
<td>0.35%</td>
<td>0.75%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>7.00%</td>
<td>0.43%</td>
<td>7.03%</td>
<td>0.31%</td>
<td>7.08%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011:
- Number of annuitants:
- Number of active contributing members:
- Number of inactive members:
- Average age of contributing members:
- Average length of service of contributing members:

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement

<table>
<thead>
<tr>
<th></th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
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<td>3.43%</td>
<td>0.89%</td>
<td>4.32%</td>
<td>0.19%</td>
<td>4.51%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior Service</td>
<td>3.34%</td>
<td>3.01%</td>
<td>6.35%</td>
<td>0.40%</td>
<td>6.75%</td>
<td>5.75%</td>
<td>8.18%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>6.77%</td>
<td>0.31%</td>
<td>6.35%</td>
<td>0.19%</td>
<td>6.75%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.23%</td>
<td></td>
<td>0.23%</td>
<td>0.12%</td>
<td>0.35%</td>
<td>0.35%</td>
<td>0.75%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>7.00%</td>
<td>0.43%</td>
<td>7.03%</td>
<td>0.31%</td>
<td>7.08%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011:
- Number of annuitants:
- Number of active contributing members:
- Number of inactive members:
- Average age of contributing members:
- Average length of service of contributing members:
SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      $548,914  $201,277  $100,155  $167,674  $2,180,040  $14,638,159  $3,166,021
   b. Annuitants
      164,637  327,675  116,902  69,022  3,381,652  26,498,870  1,493,683

2. Current Service Liability (Present Members)
   1,350,356  726,501  536,710  464,976  6,126,083  52,403,795  5,945,990

3. Total Actuarial Accrued Liability: (1) + (2)
   $2,063,907  $1,255,453  $753,767  $701,672  $11,687,775  $93,540,824  $10,605,694

4. Actuarial value of assets
   1,546,282  836,666  504,489  509,150  5,656,030  47,863,557  7,120,513

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   $517,625  $418,787  $249,278  $192,522  $6,031,745  $45,677,267  $3,485,181

6. Funded Ratio: (4) / (3)
   74.9%  66.6%  66.9%  72.6%  48.4%  51.2%  67.1%

7. Annual Payroll
   $1,253,651  $835,290  $214,490  $504,184  $3,760,609  $24,738,609  $2,887,034

CITY CONTRIBUTION RATES FOR 2011

Retirement
   a. Normal Cost
      7.82%  5.90%  15.58%  8.40%  9.13%  9.43%  11.93%
   b. Prior Service
      2.56%  3.08%  7.17%  2.63%  9.96%  11.46%  7.55%
   Total Retirement
      10.38%  8.98%  22.75%  11.03%  19.09%  20.89%  19.48%

Supplemental Death
   0.14%  0.20%  0.59%  0.00%  0.31%  0.21%  0.23%

Total Rate
   10.52%  9.18%  23.34%  11.03%  19.40%  21.10%  19.71%

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   9.71%  7.15%  19.98%  N/A  16.37%  N/A  17.38%

Statutory Maximum Rate (Total Retirement Only)
   12.50%  9.50%  N/A  13.50%  N/A  N/A  N/A

ADDITIONAL INFORMATION

GASB 25 Equivalent Single Amortization Period as of 1/2011
   28.1 years  28.7 years  28.4 years  23.3 years  28.1 years  28.1 years  27.7 years

Number of annuitants
   5  11  2  4  67  352  29

Number of active contributing members
   32  26  6  13  102  575  66

Number of inactive members
   40  6  0  15  62  215  22

Average age of contributing members
   36.6 years  42.2 years  46.2 years  46.3 years  40.8 years  39.9 years  44.0 years

Average length of service of contributing members
   6.1 years  7.2 years  10.7 years  6.7 years  8.0 years  9.6 years  12.1 years

SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      $2,616,208  $59,300,817  $26,296  $196,012  $238,453  $114,366  $4,278
   b. Annuitants
      1,546,611  62,762,715  9,911  346,108  158,210  96,801  2,762

2. Current Service Liability (Present Members)
   8,055,890  176,019,128  354,574  918,771  1,183,519  423,944  47,952

3. Total Actuarial Accrued Liability: (1) + (2)
   $12,218,709  $298,082,660  $390,781  $1,460,891  $1,580,182  $635,111  $54,992

4. Actuarial value of assets
   9,863,636  163,485,757  341,569  824,709  1,332,927  535,740  47,777

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)
   80.7%  54.8%  87.4%  56.5%  84.4%  84.4%  86.9%

7. Annual Payroll
   $3,097,441  $67,865,687  $47,842,194  $918,771  $423,944  $1,332,927  $54,992

CITY CONTRIBUTION RATES FOR 2011

Retirement
   a. Normal Cost
      8.58%  12.16%  2.81%  6.50%  4.52%  4.59%  5.00%
   b. Prior Service
      4.73%  12.31%  0.72%  5.78%  2.09%  2.17%  1.48%
   Total Retirement
      13.31%  24.47%  3.53%  12.28%  6.61%  6.76%  6.48%

Supplemental Death
   0.18%  0.00%  0.27%  0.32%  0.23%  0.26%  0.23%

Total Rate
   13.49%  24.47%  3.80%  12.60%  6.99%  6.74%

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   N/A  19.51%  N/A  11.24%  N/A  N/A  N/A

Statutory Maximum Rate (Total Retirement Only)
   N/A  7.50%  N/A  13.30%  7.50%  8.50%  N/A

ADDITIONAL INFORMATION

GASB 25 Equivalent Single Amortization Period as of 1/2011
   28.0 years  28.1 years  22.9 years  28.2 years  23.4 years  21.0 years  19.71 years

Number of annuitants
   10  22  6  13  22  22  22

Number of active contributing members
   48  10  7  13  13  9  2

Number of inactive members
   48  406  11  14  12  12  0

Average age of contributing members
   41.5 years  43.3 years  41.2 years  45.5 years  47.9 years  45.6 years  51.1 years

Average length of service of contributing members
   15.3 years  11.0 years  5.3 years  9.6 years  9.5 years  10.8 years  9.7 years
### SUMMARY OF ACTUARIAL INFORMATION

#### 1. Prior Service Liability
   - **a. Present Members**
     - Waxahachie: $565,264
     - Weatherford: $5,117,853
     - Webster: $6,994,874
     - Wellington: $6,114,183
     - Watauga: $4,203,349
   - **b. Annuitants**
     - Waxahachie: $693,148
     - Weatherford: $15,313,584
     - Webster: $19,935,766
     - Wellington: $16,472,415
     - Watauga: $2,309,566
   - **Unfunded/(overfunded) actuarial accrued liability (3) - (4)**
     - Waxahachie: $71.8%
     - Weatherford: 89.6%
     - Webster: 11.06%
     - Wellington: 10.89%
     - Watauga: 12.10%

#### 2. Current Service Liability (Present Members)
   - Waxahachie: $697,890
   - Weatherford: $7,910,616
   - Webster: $11,092,840
   - Wellington: $8,787,706
   - Watauga: $1,081,865

#### 3. Total Actuarial Accrued Liability: (1) + (2)
   - Waxahachie: $1,260,463
   - Weatherford: $22,328,166
   - Webster: $32,421,994
   - Wellington: $26,790,967
   - Watauga: $3,652,325

#### 4. Actuarial value of assets
   - Waxahachie: $904,760
   - Weatherford: $16,405,520
   - Webster: $19,529,740
   - Wellington: $17,119,133
   - Watauga: $2,130,301

#### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Waxahachie: $355,703
   - Weatherford: $5,922,646
   - Webster: $12,892,254
   - Wellington: $9,671,834
   - Watauga: $1,522,024

#### 6. Funded Ratio: (4) / (3)
   - Waxahachie: 71.8%
   - Weatherford: 73.5%
   - Webster: 60.2%
   - Wellington: 63.9%
   - Watauga: 58.3%

#### 7. Annual Payroll
   - Waxahachie: $697,890
   - Weatherford: $7,910,616
   - Webster: $11,092,840
   - Wellington: $8,787,706
   - Watauga: $376,533

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
   - Normal Cost: 5.53%
   - Prior Service: 3.16%
   - Total Retirement: 8.69%
   - Supplemental Death: 0.28%
   - Total Rate: 8.97%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   - 7.31%

#### Statutory Maximum Rate (Total Retirement Only)
   - 7.50%

### ADDITIONAL INFORMATION

#### GASB 25 Equivalent Single Amortization Period as of 1/2011
   - 28.1 years

#### Number of annuitants
   - 1

#### Number of active contributing members
   - 19

#### Number of inactive members
   - 11

#### Average age of contributing members
   - 46.1 years

#### Average length of service of contributing members
   - 9.2 years

---

### SUMMARY OF ACTUARIAL INFORMATION

#### 1. Prior Service Liability
   - **a. Present Members**
     - Weslaco: $17,639
     - West: $9,758,579
     - West Columbia: $77,024
     - West Lake Hills: $302,868
     - West Orange: $895,666
   - **b. Annuitants**
     - Weslaco: $30,515
     - West: $2,963,257
     - West Columbia: $105,738
     - West Lake Hills: $111,747
     - West Orange: $2,641,859

#### 2. Current Service Liability (Present Members)
   - Weslaco: $133,622
   - West: $17,975,242
   - West Columbia: $457,757
   - West Lake Hills: $2,465,264
   - West Orange: $2,266,686

#### 3. Total Actuarial Accrued Liability: (1) + (2)
   - Weslaco: $181,776
   - West: $30,697,078
   - West Columbia: $1,186,531
   - West Lake Hills: $3,908,545
   - West Orange: $4,543,068

#### 4. Actuarial value of assets
   - Weslaco: $148,402
   - West: $19,199,534
   - West Columbia: $580,699
   - West Lake Hills: $2,267,920
   - West Orange: $4,343,068

#### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Weslaco: $33,374
   - West: $11,497,544
   - West Columbia: $59,820
   - West Lake Hills: ($81,389)
   - West Orange: $321,225

#### 6. Funded Ratio: (4) / (3)
   - Weslaco: 81.6%
   - West: 62.5%
   - West Columbia: 90.7%
   - West Lake Hills: 103.7%
   - West Orange: 15.67%

#### 7. Annual Payroll
   - Weslaco: $138,273
   - West: $10,083,824
   - West Columbia: $611,351
   - West Lake Hills: $1,312,346
   - West Orange: $1,200,012

### CITY CONTRIBUTION RATES FOR 2011

#### Retirement
   - Normal Cost: 4.55%
   - Prior Service: 1.49%
   - Total Retirement: 6.04%
   - Supplemental Death: 0.00%
   - Total Rate: 6.04%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   - 5.30%

#### Statutory Maximum Rate (Total Retirement Only)
   - 7.50%

### ADDITIONAL INFORMATION

#### GASB 25 Equivalent Single Amortization Period as of 1/2011
   - 28.4 years

#### Number of annuitants
   - 2

#### Number of active contributing members
   - 4

#### Number of inactive members
   - 3

#### Average age of contributing members
   - 48.4 years

#### Average length of service of contributing members
   - 9.2 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - West Univ. Place: $7,214,414
      - Westlake: $5,032,217
      - Westover Hills: $18,142,346
      - Westworth Village: $30,189,977
      - Wharton: $17,408,411
      - Wheeler: $7,040,294
      - White Deer: $12,981,566

2. Current Service Liability (Present Members)
   - West Univ. Place: $18,142,346
   - Westlake: $5,032,217
   - Westover Hills: $18,142,346
   - Westworth Village: $30,189,977
   - Wharton: $17,408,411
   - Wheeler: $7,040,294
   - White Deer: $12,981,566

3. Total Actuarial Accrued Liability (1) + (2)
   - West Univ. Place: $30,389,977
   - Westlake: $1,810,429
   - Westover Hills: $825,096
   - Westworth Village: $8,225,454
   - Wharton: $669,793
   - Wheeler: $281,234
   - White Deer: $12,981,566

4. Actuarial value of assets
   - West Univ. Place: $17,408,411
   - Westlake: $1,337,183
   - Westover Hills: $607,211
   - Westworth Village: $6,082,674
   - Wharton: $518,499
   - Wheeler: $158,191
   - White Deer: $1,426,808

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - West Univ. Place: $12,981,566
   - Westlake: $473,246
   - Westover Hills: $217,885
   - Westworth Village: $601,451
   - Wharton: $151,294
   - Wheeler: $123,043
   - White Deer: $3,695,460

6. Funded Ratio: (4) / (3)
   - West Univ. Place: 57.3%
   - Westlake: 73.9%
   - Westover Hills: 73.6%
   - Westworth Village: 69.2%
   - Wharton: 73.9%
   - Wheeler: 77.4%
   - White Deer: 56.2%

7. Annual Payroll
   - West Univ. Place: $7,040,294
   - Westlake: $1,632,025
   - Westover Hills: $868,532
   - Westworth Village: $1,426,808
   - Wharton: $3,695,460
   - Wheeler: $277,313
   - White Deer: $12,981,566

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost: 10.79%
- Prior Service: 11.45%
- Total Retirement: 22.24%
- Supplemental Death: 0.23%
- Total Rate: 22.47%

**Phase-in Rate (Minimum Contribution), Incl. Supplemental Death**
- 18.93%

**Statutory Maximum Rate (Total Retirement Only)**
- N/A

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.1 years
- Number of annuitants: 66
- Number of active contributing members: 116
- Number of inactive members: 74
- Average age of contributing members: 41.7 years
- Average length of service of contributing members: 10.5 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - White Oak: $7,012,652
      - White Settlement: $1,387,337
      - Whiteface: $2,200,494
      - Whitesboro: $4,379,093
      - Whitehouse: $2,446,070
      - Whitesboro: $1,933,023
      - Whitehouse: $593,540

2. Current Service Liability (Present Members)
   - White Oak: $2,167,091
   - White Settlement: $2,214,171
   - Whiteface: $2,200,494
   - Whitesboro: $3,108,933
   - Whitehouse: $1,977,247
   - Whiskers: $13,340,483
   - Whiterock: $13,331,052

3. Total Actuarial Accrued Liability (1) + (2)
   - White Oak: $16,583,598
   - White Settlement: $49,081
   - Whiteface: $195,589
   - Whitesboro: $1,977,247
   - Whitehouse: $1,977,247
   - Whiterock: $17,086
   - Whitewater: $591,540

4. Actuarial value of assets
   - White Oak: $65,824
   - White Settlement: $49,081
   - Whiteface: $195,589
   - Whitesboro: $1,977,247
   - Whitehouse: $1,977,247
   - Whiterock: $393,213
   - Whitewater: $593,540

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - White Oak: $13,419,774
   - White Settlement: $0
   - Whiteface: $0
   - Whitesboro: $1,087,828
   - Whitehouse: $0
   - Whiterock: $17,086
   - Whitewater: $391,540

6. Funded Ratio: (4) / (3)
   - White Oak: 55.9%
   - White Settlement: 57.0%
   - Whiteface: 57.0%
   - Whitesboro: 85.9%
   - Whitehouse: 78.9%
   - Whiterock: 93.8%
   - Whitewater: 73.4%

7. Annual Payroll
   - White Oak: $1,671,707
   - White Settlement: $2,042,091
   - Whiteface: $2,214,171
   - Whitesboro: $3,169,054
   - Whitehouse: $2,435,357
   - Whiterock: $3,131,078
   - Whitewater: $601,540

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- Normal Cost: 9.09%
- Prior Service: 7.17%
- Total Retirement: 16.26%
- Supplemental Death: 0.19%
- Total Rate: 16.45%

**Phase-in Rate (Minimum Contribution), Incl. Supplemental Death**
- 13.84%

**Statutory Maximum Rate (Total Retirement Only)**
- N/A

### ADDITIONAL INFORMATION

- GASB 25 Equivalent Single Amortization Period as of 1/2011: 28.1 years
- Number of annuitants: 24
- Number of active contributing members: 44
- Number of inactive members: 27
- Average age of contributing members: 40.6 years
- Average length of service of contributing members: 6.5 years
### SUMMARY OF ACTUARIAL INFORMATION

#### Wichita Falls

1. **Prior Service Liability**
   - a. Present Members: $14,563,305
   - b. Annuitants: 26,505,962

2. **Current Service Liability (Present Members)**: $84,258,034

3. **Total Actuarial Accrued Liability: (1) + (2)**: $125,325,301

4. **Actuarial value of assets**: $71,505,945

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**: $(53,819,356)

6. **Funded Ratio: (4) / (3)**: 57.1%

7. **Annual Payroll**: $40,385,869

### CITY CONTRIBUTION RATES FOR 2011

- **Retirement**
  - Normal Cost: 7.73%
  - Prior Service: 8.28%
  - Total Retirement: 16.01%

- **Supplemental Death**: 0.28%

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**: 13.69%

- **Statutory Maximum Rate (Total Retirement Only)**: N/A

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 28.0 years

- **Number of annuitants**: 471

- **Number of active contributing members**: 1,004

- **Average age of contributing members**: 44.3 years

- **Average length of service of contributing members**: 10.8 years

### SUMMARY OF ACTUARIAL INFORMATION

#### Willis

1. **Prior Service Liability**
   - a. Present Members: $380,090
   - b. Annuitants: 255,856

2. **Current Service Liability (Present Members)**: $1,288,524

3. **Total Actuarial Accrued Liability: (1) + (2)**: $1,924,470

4. **Actuarial value of assets**: $1,383,009

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**: $(541,461)

6. **Funded Ratio: (4) / (3)**: 71.9%

7. **Annual Payroll**: $1,389,851

### CITY CONTRIBUTION RATES FOR 2011

- **Retirement**
  - Normal Cost: 7.73%
  - Prior Service: 5.08%
  - Total Retirement: 12.49%

- **Supplemental Death**: 0.17%

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**: N/A

- **Statutory Maximum Rate (Total Retirement Only)**: N/A

### ADDITIONAL INFORMATION

- **GASB 25 Equivalent Single Amortization Period as of 1/2011**: 28.1 years

- **Number of annuitants**: 2

- **Number of active contributing members**: 6

- **Average age of contributing members**: 51.8 years

- **Average length of service of contributing members**: 10.5 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **a. Present Members**
     - Woodward: $795,272
     - Warham: $2,339,955
     - Wylie: $37,306
     - Yoakum: $7,506,242
     - Yorktown: $2,821,940
     - Zavalla: $0
     - Total: $2,539,955
   - **b. Annuitants**
     - Woodward: 319,571
     - Warham: 1,135,045
     - Wylie: 0
     - Yoakum: 1,431,863
     - Yorktown: 1,913,539
     - Zavalla: 116,041
     - Total: 1,135,045

2. **Current Service Liability (Present Members)**
   - Woodward: 2,322,481
   - Warham: 7,912,984
   - Wylie: 202,552
   - Yoakum: 16,506,739
   - Yorktown: 9,076,106
   - Zavalla: 520,611
   - Total: 16,506,739

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Woodward: $3,437,324
   - Warham: $11,188,984
   - Wylie: $239,858
   - Yoakum: $25,444,844
   - Yorktown: $13,811,585
   - Zavalla: $636,652
   - Total: $13,811,585

4. **Actuarial value of assets**
   - Woodward: 2,399,245
   - Warham: 7,488,702
   - Wylie: 307,712
   - Yoakum: 15,801,341
   - Yorktown: 8,958,103
   - Zavalla: 528,596
   - Total: 15,801,341

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Woodward: $1,038,079
   - Warham: $3,700,282
   - Wylie: ($67,854)
   - Yoakum: $9,643,503
   - Yorktown: $3,808,565
   - Zavalla: $364,111
   - Total: $9,643,503

6. **Funded Ratio: (4) / (3)**
   - Woodward: 69.8%
   - Warham: 66.9%
   - Wylie: 128.3%
   - Yoakum: 62.1%
   - Yorktown: 64.9%
   - Zavalla: 83.0%
   - Total: 80.8%

7. **Annual Payroll**
   - Woodward: $1,136,908
   - Warham: $3,488,272
   - Wylie: $269,766
   - Yoakum: $12,816,513
   - Yorktown: $3,009,343
   - Zavalla: $439,237
   - Total: $20,125,380

### CITY CONTRIBUTION RATES FOR 2011

**Retirement**
- **Normal Cost**
  - Woodward: 11.48%
  - Warham: 10.54%
  - Wylie: 5.23%
  - Yoakum: 8.93%
  - Yorktown: 11.27%
  - Zavalla: 2.91%
  - Total: 6.45%
- **Prior Service**
  - Woodward: 5.64%
  - Warham: 6.59%
  - Wylie: -1.74%
  - Yoakum: 4.65%
  - Yorktown: 10.02%
  - Zavalla: 1.71%
  - Total: 2.49%
- **Total Retirement**
  - Woodward: 17.12%
  - Warham: 17.13%
  - Wylie: 3.49%
  - Yoakum: 13.58%
  - Yorktown: 21.29%
  - Zavalla: 4.63%
  - Total: 8.94%

**Supplemental Death**
- Woodward: 0.29%
- Warham: 0.15%
- Wylie: 0.09%
- Yoakum: 0.16%
- Yorktown: 0.39%
- Zavalla: 0.41%
- Total: 0.00%

**Total Rate**
- Woodward: 17.41%
- Warham: 17.28%
- Wylie: 3.58%
- Yoakum: 13.74%
- Yorktown: 21.68%
- Zavalla: 5.03%
- Total: 8.94%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- Woodward: 16.01%
- Warham: 14.39%
- Wylie: N/A
- Yoakum: 12.26%
- Yorktown: 17.04%
- Zavalla: N/A
- Total: 8.59%

**Statutory Maximum Rate (Total Retirement Only)**
- Woodward: N/A
- Warham: 13.50%
- Wylie: 12.50%
- Yoakum: 13.50%
- Yorktown: N/A
- Zavalla: 7.50%
- Total: 9.50%

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>GASB 25 Equivalent Single Amortization Period as of 1/2011</th>
<th>Woodward</th>
<th>Warham</th>
<th>Wylie</th>
<th>Yoakum</th>
<th>Yorktown</th>
<th>Zavalla</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>8</td>
<td>32</td>
<td>10</td>
<td>44</td>
<td>9</td>
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</tr>
<tr>
<td>Number of active contributing members</td>
<td>44.0 years</td>
<td>38.1 years</td>
<td>36.5 years</td>
<td>39.1 years</td>
<td>44.2 years</td>
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<tr>
<td>Average age of contributing members</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
<td>45.5 years</td>
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</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Crystal Beach</th>
<th>Nacogdoches Mem Hosp</th>
<th>Roy H. Laidley Mem Hospital</th>
<th>Santa Ana</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$0</td>
<td>$0</td>
<td>$174,635</td>
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<tr>
<td>b. Annuitants</td>
<td>51,552</td>
<td>0</td>
<td>1,318,871</td>
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<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>509</td>
<td>0</td>
<td>5,989,651</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$52,061</td>
<td>$0</td>
<td>$7,483,157</td>
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<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>256,744</td>
<td>1,236,176</td>
<td>6,195,650</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$(204,683)</td>
<td>$(1,236,176)</td>
<td>$1,287,507</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>493.2%</td>
<td>N/A</td>
<td>82.8%</td>
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</tbody>
</table>

#### CITY CONTRIBUTION AMOUNT FOR 2011

<table>
<thead>
<tr>
<th>Crystal Beach</th>
<th>Nacogdoches Mem Hosp</th>
<th>Roy H. Laidley Mem Hospital</th>
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</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>-</td>
<td>$127,912</td>
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#### Amortization Period

<table>
<thead>
<tr>
<th>Crystal Beach</th>
<th>Nacogdoches Mem Hosp</th>
<th>Roy H. Laidley Mem Hospital</th>
<th>Santa Ana</th>
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<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>18 Years</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

| Number of annuitants | 1 | 2 | 54 | 1 |
| Number of inactive members | 1 | 0 | 59 | 0 |